

NC-478EX-1 Certification of Taxpayer for Delayed Sunset of the Tax Credit for Renewable Energy Property

Taxpayer's Name <input style="width: 100%;" type="text"/>			<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center;">SSN or FEIN</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>► Location where renewable energy project will be placed in service as shown on Form NC-478EX (include address and county)</p> </div>
Mailing Address <input style="width: 100%;" type="text"/>			
City <input style="width: 100%;" type="text"/>	State <input style="width: 100%;" type="text"/>	Zip Code (First 5 digits) <input style="width: 100%;" type="text"/>	
Renewable Energy Project Name as Shown on Form NC-478EX <input style="width: 100%;" type="text"/>			
Contact Person <input style="width: 100%;" type="text"/>	Phone Number for Contact Person <input style="width: 100%;" type="text"/>		

Project Size (Fill in all applicable circle) less than 65 megawatts of direct current capacity 65 megawatts or more of direct current capacity

GENERAL INSTRUCTIONS

To be eligible for the delayed sunset of the renewable energy property tax credit, a taxpayer that filed Form NC-478EX and paid the required fee on or before October 1, 2015 must file Form NC-478EX-1, Form NC-478EX-2, and Form NC-478EX-3 with the Department on or before March 1, 2016.

Form NC-478EX-1 is a written certification signed by the taxpayer affirming that the renewable energy project met the minimum percentage of both the incurred costs and partial construction required by statute on or before January 1, 2016. For a project with a total size of less than 65 megawatts of direct current capacity, the minimum percentage of incurred costs and partial construction is at least eighty percent (80%). For a project with a total size of 65 megawatts or more of direct current capacity, the minimum percentage of incurred costs and partial construction is at least fifty percent (50%).

SPECIFIC INSTRUCTIONS

Complete the certification below by filling in the applicable information. Form NC-478EX-1 must be filed with the Department on or before March 1, 2016. **Forms filed after March 1, 2016 will not be accepted.** For additional guidance on the safe harbor, see the "Important Notice Regarding the Delayed Sunset Date for Renewable Energy Projects that are Substantially Completed on or before December 31, 2015" available on the Department's website, http://www.dorn.com/taxes/corporate/impnotice_renewableenergy_092915.pdf.

CERTIFICATION:

I hereby certify that the above referenced project has a direct current capacity of _____ megawatts. I further certify that at least _____ percent of the physical construction of the project was complete prior to January 1, 2016, and that at least _____ percent of the total cost of the project was incurred on or before January 1, 2016.

Signature of Taxpayer	Date
Print Name	Phone
Title	