

**STATE OF MARYLAND**  
**DEPARTMENT OF ASSESSMENTS AND TAXATION**

Public Utility Section  
301 West Preston Street, Room 801  
Baltimore, Maryland 21201  
(410) 767-1940

[www.dat.maryland.gov/Pages/franchise-and-public-utilities.aspx](http://www.dat.maryland.gov/Pages/franchise-and-public-utilities.aspx)

**FORM 17G**  
**ELECTRIC GENERATION PROPERTY RETURN**  
For non-utility entities  
**JANUARY 1, 2018**

File this report at address listed above by **April 16, 2018**  
**Attach the \$300 Annual Report Filing Fee**

**SECTION I**

1. Department ID Number: \_\_\_\_\_
2. Name: \_\_\_\_\_
3. Mailing Address: \_\_\_\_\_  
 **Check if new address**
4. Email address: \_\_\_\_\_
5. Place where principal business in the State is transacted: \_\_\_\_\_
6. State and Date of Incorporation or Formation: \_\_\_\_\_

7. Names & Addresses of Officers:

**OFFICERS**

President	Secretary
Vice-President	Treasurer

8. Names of Directors:

**DIRECTORS**


## SECTION II

1. Provide the following information for each electric generation site operated in Maryland. If the return includes more than one operating site, provide separate information for each site.

a) Name of site: \_\_\_\_\_

b) County of operation: \_\_\_\_\_

c) Rated generation capacity: \_\_\_\_\_

d) Total kilowatts of electricity generated in 2017: \_\_\_\_\_

e) Year initial service began: \_\_\_\_\_

f) Date acquired: \_\_\_\_\_

2. Does the company or its parent file an Annual Report to Stockholders or SEC Form 10K?

Yes                      No

**If an Annual Report to Stockholders is filed, a copy of the company's or its parent's 12/31/17 Annual Report to Stockholders or Form 10K must be submitted with this return.**

### SECTION III

Complete the following income and expense statement for January 1, 2017 through December 31, 2017. If the company's records are kept on a fiscal year basis different from the calendar year, provide the information for the fiscal year and indicate the time period.

	Within Maryland	Total
<b>Revenues:</b>		
Electricity Sales		
Capacity Revenue		
Ancillary Services Revenue		
Other Operating Revenues*		
<b>Total Revenue</b>		
<b>Operating Expenses:</b>		
Fuel		
Maintenance Expenses		
Depreciation and Amortization		
Salaries & Wages		
Other Operating Expenses**		
<b>Total Operating Expenses</b>		
<b>Operating Income</b>		
<b>Non-Operating Items</b>		
Interest Expense		
Interest Income		
Other Income		
<b>Income before income taxes</b>		
<b>Income Taxes</b>		
<b>Net Income</b>		

\*Other operating Revenues should include uplift payments.

\*\*Please provide an explanation for any amounts reported in other operating expenses.

## SECTION IV

1. State the original cost of the company's Maryland property, plant and equipment by category and year of acquisition. Provide this information on Form 17G-1. All property owned by the company and located within the State of Maryland on January 1, 2018, must be reported. Property must be reported at original cost in the year of acquisition without deduction of depreciation, investment tax credit, or trade-in of previously owned property. Property not in use and all fully depreciated and expensed property must be reported.
2. Each generation site should be reported on a separate Form 17G-1. A list of all counties and incorporated towns in Maryland is provided. Please report the jurisdiction(s) in which the property is located.
3. Please complete the balance sheet provided on Form 17G-2. The balance sheet should reflect a beginning period of January 1, 2017 and ending period of December 31, 2017. Total columns may be omitted if all assets are located in Maryland.
4. Complete Form 17G-3, Depreciation Schedule of Property in Maryland on January 1, 2018. The total amounts reported on Line 9 must match the original cost and net book values reported on Form 17G-2, Balance Sheet, for property located in Maryland.
5. During 2017, did the company transfer or dispose of any property located in Maryland?  
Yes                      No

***If Maryland property was transferred or disposed of, Form 17G-4 must be completed. The total must match the total reported original cost on Form 17G-3.***

6. Most computer software and related documentation is now exempt. Embedded software residing permanently in the internal memory of a computer system and computer software sold from inventory in a tangible medium ready to use as is remains taxable. All other software is exempt. A business may not reduce the original cost of computer hardware by the value of software that is acquired as part of computer hardware. [Tax Property 7-238 (d)]
7. Personal property that is machinery or equipment used to generate electricity for sale is subject to county or municipal property tax on 50% of its value for the taxable year beginning July 1, 2001. Please report this property at original cost, and the Department will calculate the exemption.

8. Does the company have any personal property located in Maryland which is owned by others and held by the company as lessee or otherwise?

Yes            No

***If yes, complete the following information for all leased property.***

Description of Leased Property: \_\_\_\_\_

Lessor: \_\_\_\_\_

Original Cost: \_\_\_\_\_

Year of Acquisition: \_\_\_\_\_

Lease Term: \_\_\_\_\_

Unexpired Lease Term: \_\_\_\_\_

Lease Payment: \_\_\_\_\_

Location of Leased Property: \_\_\_\_\_

9. Does the company own any fully depreciated or expensed property in Maryland?

Yes            No

If so, is the property reported on the return?

Yes            No

10. Except as otherwise provided by Tax Property Article 7-239, a partial exemption equal to 95 percent of the assessment of the property applies to property placed in service as part of a certified coal pollution control facility or a coal waste disposal power project and for which all necessary permits, including a certificate of public convenience and necessity, are issued after January 1, 1997.

**If a certified coal pollution facility engages in the replacement, repair, or retrofit of equipment that was subject to the property tax on or before December 31, 1996, the partial exemption is reduced by the replacement value of existing equipment that is replaced, repaired, or retrofitted.**

## SECTION V

### IMPORTANT REMINDERS

- A Maryland annual property return must be filed by all companies that are incorporated, qualified, or registered to do business in the State of Maryland. The return must be filed even if the company owns no property in the state or has not conducted business during the year.
- The due date for filing the return is April 16. Extensions of the filing deadline of up to 60 days may be granted. The fastest, most reliable and convenient method is thru the website as explained on the Extension Request Form included at the back of the Form 17G. All companies which receive an extension must file a completed return by the extension expiration date. All returns should be mailed to:

**State Department of Assessments & Taxation  
Public Utility Section  
301 W. Preston Street, 8<sup>th</sup> Floor  
Baltimore, Maryland 21201-2395**

- All items on the return must be completed. If a question is not applicable, please state that fact. The information provided in this return, excluding page 1, is held confidential by the Department and is not available for public inspection. Page 1 is public record. (Tax-Property Article 2-212).
- The annual report filing fee is now \$300 for most legal entities. Please be sure to enclose the correct fee with the Form 17G.

**Make the check for the filing fee payable to:  
State Department of Assessments and Taxation  
(Please put the Maryland Department ID number on the check)**

- For assistance in preparing the return, call (410) 767-1940.

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**Name and phone number of person to contact regarding the return**

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**Email Address of person to contact regarding the return**

**I declare under the penalties of perjury, pursuant to Tax-Property Article 1-201 of the Annotated Code of Maryland, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.**

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**Printed Name of Officer or Principal**

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**Signature of Officer or Principal**

**Date**

***The return must be signed by an officer of the company.***

**Company Name:** \_\_\_\_\_ **Generation Plant Location** \_\_\_\_\_

Report original cost by year of acquisition .

Category	ASSET DESCRIPTION	CWIP	2017	2016	2015	2014	2013	2012	2011	2010
G	Long-lived electric generation machinery and equipment *									
A	Other electric generation machinery and equipment *									
A	Switchyard equipment									
A	Furniture and fixtures									
B	Mainframe computers over \$500,000.									
C	Unlicensed motor vehicles									
D	Data processing equipment and canned software									
A	Other property not specifically listed									
	Total									

**DEPRECIATION RATE CHART FOR 2018 RETURN**

Category A 10% per year

Other generation machinery and equipment, furniture and fixtures, and other personal property not specifically listed.

Category B&C 20% per year

Mainframe computer over \$500,000, unlicensed motor vehicles, contractor's heavy equipment, fax machines, mobile telephones, photocopying equipment, rental paggers.

Category D 30% per year

Data processing equipment, canned software.

Category G 3.3% per year

Turbines, generators and long-lived generation equipment.

All property is subject to a minimum assessment of 25% of the original cost, with the exception of category D which is subject to a minimum of 10% of the original cost. CWIP should be reported according to its intended future classification.

- Machinery and equipment used to generate electricity is 50% taxable (50% exempt). All property, including property that qualifies for the exemption must be reported at total original cost. The exemption will be calculated by the Department. (Tax Property 7-237)

**Property of certified coal pollution control facilities (TP-7-239) for which a Certificate of Public Convenience and Necessity is issued after January 1, 1997 must be separately reported at original cost by year of acquisition. If the certified pollution control facility is a replacement, retrofit, or repair of equipment that was subject to tax on or before December 31, 1996, the cost by year of acquisition of that property must be separately identified and reported.**

**Company Name:** \_\_\_\_\_ **Generation Plant Location** \_\_\_\_\_

Report original cost by year of acquisition .

Category	ASSET DESCRIPTION	2009	2008	2007	2006	2005	2004	2003	2002
G	Long-lived electric generation machinery and equipment *								

Category	ASSET DESCRIPTION	2001	2000	1999	1998	1997	1996	1995	1994 & prior
G	Long-lived electric generation machinery and equipment *								

**DEPRECIATION RATE CHART FOR 2018 RETURN (continued)**

Category G 3.3% per year

Turbines, generators and long-lived generation equipment.

All property is subject to a minimum assessment of 25% of the original cost, with the exception of category D which is subject to a minimum of 10% of the original cost. CWIP should be reported according to its intended future classification.

- Machinery and equipment used to generate electricity is 50% taxable (50% exempt). All property, including property that qualifies for the exemption must be reported at total original cost. The exemption will be calculated by the Department. (Tax Property 7-237)

**Property of certified coal pollution control facilities (TP-7-239) for which a Certificate of Public Convenience and Necessity is issued after January 1, 1997 must be separately reported at original cost by year of acquisition. If the certified pollution control facility is a replacement, retrofit, or repair of equipment that was subject to tax on or before December 31, 1996, the cost by year of acquisition of that property must be separately identified and reported.**



Company Name: \_\_\_\_\_

Beginning of Period \_\_\_\_\_ End of Period \_\_\_\_\_

	Within Maryland	Total	Within Maryland	Total
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash				
Marketable Securities				
Accounts Receivable				
Inventory				
Other Current Assets				
<b>PROPERTY, PLANT &amp; EQUIPMENT</b>				
Land				
Buildings				
Leasehold Improvements				
Equipment				
Accumulated Depreciation				
Net Property, Plant & Equipment				
<b>INTANGIBLE AND OTHER ASSETS</b>				
Intangible (Net)				
Other (detail)				
<b>TOTAL ASSETS</b>				
<b>LIABILITIES &amp; EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable				
Other Current Liabilities				
<b>LONG TERM LIABILITIES &amp; EQUITY</b>				
Mortgage, Notes, Bonds Payable				
Other Long Term Liabilities				
Capital Stock				
Paid In or Capital Surplus				
Retained Earnings				
Other				
<b>TOTAL LIABILITIES &amp; EQUITY</b>				

## DEPRECIATION SCHEDULE OF PROPERTY IN MARYLAND AS OF JANUARY 1, 2018

	Original Cost	Depreciation This Year	Accumulated Depreciation	Book Value
1. Land				
2. Buildings				
3. Leasehold Improvements				
4. Transportation Equipment (licensed) (A)				
5. Transportation Equipment (not licensed)				
6. Furniture & Fixtures				
7. Machinery & Equipment				
8. Other (Specify)				
9. TOTAL				
10. Expensed Property (Not Reported on Depreciation Schedule) (B)				

**A. Vehicles with dealer plates, special equipment plates, or wrecker plates are to be reported on line 5.**

**B. Include all property expensed under IRS Section 179 and other expensed property located in Maryland not reported on the depreciation schedule.**

**Company Name:** \_\_\_\_\_

## MARYLAND PROPERTY DISPOSAL AND TRANSFER RECONCILIATION

*This form must be completed if question 5 of Section IV was answered yes.*

	Balance 1/1/17	Transfers in During 2017	2017 Acquisitions	Transfers out & Disposals	Balance 1/1/2018
Land					
Buildings					
Leasehold Improvements					
Transportation Equipment (Licensed)					
Transportation Equipment (not licensed)					
Furniture & Fixtures					
Machinery & Equipment					
Other (Specify)					
<b>TOTAL</b>					

**If transfers or disposals made in 2017 exceed \$500,000 or 50% of the total property reported as of 1/1/17 complete the information below.**

**Date of disposal** \_\_\_\_\_

**Manner of disposal?** \_\_\_\_\_ (sale, junked, sold or removed)

**Name of buyer (if sold)** \_\_\_\_\_

## MARYLAND COUNTIES & INCORPORATED TOWNS

The following is a list of counties and incorporated towns in Maryland. If a company owns property in any of these locations, the property should be reported on Form 17G-1, as outlined in Section IV, 2.

<b>ALLEGANY</b>	<b>CECIL</b>	<b>GARRETT</b>	<b>PRINCE GEORGE'S</b>	<b>TALBOT</b>
Barton	Cecilton	Accident	Berwyn Heights	Easton
Cumberland	Charleston	Deer Park	Bladensburg	Oxford
Frostburg	Chesapeake City	Friendsville	Bowie	Queen Anne
Lonaconing	Elkton	Grantsville	Brentwood	St. Michael's
Luke	North East	Kitzmilller	Capitol Heights	Trappe
Midland	Perryville	Loch Lynn Heights	Cheverly	
Westernport	Port Deposit	Mountain Lake Park	College Park	<b>WASHINGTON</b>
	Rising Sun	Oakland	Colmar Manor	Boonsboro
<b>ANNE ARUNDEL</b>			Cottage City	Clearspring
Annapolis	<b>CHARLES</b>	<b>HARFORD</b>	District Heights	Funkstown
Highland Beach	Indian Head	Aberdeen	Eagle Harbor	Hagerstown
	LaPlata	Bel Air	Edmonston	Hancock
<b>BALTIMORE CITY</b>	Port Tobacco	Havre de Grace	Fairmount Heights	Keedysville
			Forest Heights	Sharpsburg
<b>BALTIMORE CO</b>	<b>DORCHESTER</b>	<b>HOWARD</b>	Glenarden	Smithsburg
	Brookview		Greenbelt	Williamsport
<b>CALVERT</b>	Cambridge	<b>KENT</b>	Hyattsville	
Chesapeake Beach	Church Creek	Betterton	Landover Hills	<b>WICOMICO</b>
North Beach	East New Market	Chestertown	Laurel	Delmar
	Eldorado	Galena	Morningside	Fruitland
<b>CAROLINE</b>	Galestown	Millington	Mt. Rainer	Hebron
Denton	Hurlock	Rock Hall	New Carrollton	MardelaSpring
Federsburg	Secretary		North Brentwood	Pittsville
Goldsburg	Vienna	<b>MONTGOMERY</b>	Riverdale	Salisbury
Greensboro		Barnesville	Seat Pleasant	Sharptown
Henderson	<b>FREDERICK</b>	Brookeville	University Park	Willards
Hillsboro	Brunswick	Chevy Chase Sec.3	Upper Marlboro	
Marydel	Burkittsville	Chevy Chase Sec.5		<b>WORCESTER</b>
Preston	Emmitsburg	Chevy Chase View	<b>QUEEN ANNE'S</b>	Berlin
Ridgely	Frederick	Chevy Chase Village	Barclay	Ocean City
Templeville	Middletown	Gaithersburg	Centreville	PocomokeCity
	Mt. Airy	Garrett Park	Church Hill	Snow Hill
<b>CARROLL</b>	Myersville	Glen Echo	Millington	
Hampstead	New Market	Kensington	Queen Anne	
Manchester	Rosemont	Laytonsville	Queenstown	
Mt. Airy	Thurmont	Martin's Addition	Sudlersville	
New Windsor	Walkersville	North Chevy Chase	Templeville	
Sykesville	Woodsboro	Poolesville		
Taneytown		Rockville	<b>ST. MARY'S</b>	
Union Bridge		Somerset	Leonardtwn	
Westminster		Takoma Park		
		Town of Chevy Chase	<b>SOMERSET</b>	
		Washington Grove	Crisfield	
			Princess Anne	

**STATE DEPARTMENT OF ASSESSMENTS & TAXATION**

**Public Utility Section  
301 West Preston Street  
Baltimore, Maryland 21201-2395**

**60 DAY EXTENSION REQUEST FORM**

**2018 ELECTRIC GENERATION PROPERTY RETURN  
For non-utility entities**

Extensions may be filed and verified using our website at [www.dat.maryland.gov](http://www.dat.maryland.gov). This option is operational for extension requests 24 hours per day beginning December 1, 2017 through April 16, 2018. It offers Department ID lookup, extension verification, and confirmation number.

To request an extension go to [www.dat.maryland.gov](http://www.dat.maryland.gov) and click on the extension link under "What's New". You will receive a confirmation number as proof of your submission. Always print and keep a copy of the confirmation page. When you file for an extension via our website, do NOT also submit a paper extension request. Please file early to avoid possible delays due to the heavy usage of the system which occurs in the last week prior to April 16.

**Extension requests submitted via paper documents must be postmarked or received by SDAT on or before March 15 and require a \$20.00 non-refundable processing fee for each entity.** The Department ID number **must** be provided to ensure proper recording of any extension request. (ID prefix plus 8 digits). **Make checks payable to the Department of Assessments and Taxation.**

This form may be used by those without internet access to request an extension.

Approved extensions will be recorded by the Department but will **not** be returned. Retain a copy of the extension request for your records.

**Department I.D. Number:** \_\_\_\_\_

**Company Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Signature of Officer or Agent of the Business:** \_\_\_\_\_

**Note: This form must be received or postmarked on or before March 15th.** The extension may be granted for a maximum period of 60 days and the annual return must be received or postmarked on or before the extension expiration date. The identification number assigned by the Department (ID prefix plus 8 digits) must be provided. Do **NOT** prepay the filing fee with this form. The filing fee must accompany the return when filed.