

**Nevada Department of Taxation
Local Government Services Division**



**NET PROCEEDS OF MINERALS TAX
GEOTHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
(NRS 362.110)**

For Production January 1 through December 31, 2023 (Tax Year 2023-2024)

For electronic submission, please email or otherwise deliver the completed package to the Department contact(s) listed in the instructions.

For a paper submission, return the completed reporting package to:

**Department of Taxation
Centrally-Assessed Properties Section
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706**

Questions? Call the Department at (775) 684-2014, (775) 684-2028 or (775) 684-2006

Part A: Filing Type

Please select one of these options--->

- Initial Statement Due on or before February 16, 2022 NRS 362.110(1)(a)
- Amended Statement Due within 30 days after filing initial statement NRS 362.110(1)(b)

Part B: Operator Information

Please input, type or print the following information. See Instructions.

Operator Name _____

Mine Name _____

Property Identification Code (PIN) _____

County _____

Address _____

City, State, Zip Code _____

Part C: Representative to Contact

Please input, type or print the following information. See Instructions.

Please select one of these options--->

- Representative is an employee of the Operator
- Representative is a third party (Attach Agent Authorization Form)

Name _____

Address _____

City, State, Zip Code _____

Telephone Number _____

Fax Number _____

email _____

Part D: Verification by Management

I hereby affirm that the information on the attached Statement of Gross Yield and Claimed Net Proceeds along with the accompanying Schedules and any supporting documentation has been examined by me and to the best of my knowledge and belief is a true, correct, and complete statement of the gross yield and actual costs incurred during the period indicated. NRS 362.110(1)(c)

Signature _____

Print Name _____

Title _____

Date _____

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
For Production January 1 through December 31, 2023 (Tax Year 2023-2024)

Operator
Mine Name

County
PIN

Part A: GROSS YIELD OF THE GEOTHERMAL RESOURCE**See Instructions. Failure to do so may result in fines, penalties, or both.**

Transfer the Gross Yield from Schedules A-1 through A-3:

Line No.	Classification of Gross Yield	Gross Yield	Department Use Only
1	Direct Sale, Use or Exchange of the Geothermal Resource (From Schedule A-1, Line 11)	-	
2	Indirect Sale, Use or Exchange of the Geothermal Resource Less Transportation and Processing Allowances (From Schedule A-2, Line 15)	-	
3	Indirect Sale, Use or Exchange of the Geothermal Resource Less Negotiated Costs (From Schedule A-3, Line 10)	-	
4	Total Gross Yield of Geothermal Resource. Total Lines 1 through 3.	-	-

Part B: CLAIMED DEDUCTIONS FOR MINING FUNCTIONS ONLY**See Instructions. Failure to do so may result in fines, penalties, or both.**

Line No.	Cost of Mining Functions	Claimed Deduction	Department Use Only
5	Employee Compensation		
6	Paid Vacation Leave and Paid Sick Leave		
7	Qualified Pension Plans, Retirement, and 401k		
8	Unemployment, Social Security, Medicare, Premiums for Industrial Insurance, Actual Cost of Hospital and Medical Attention, Accident Benefits and Group Insurance		
9	Maintenance and Repairs		
10	Materials and Supplies		
11	Fuel		
12	Electric Power		
13	Utilities - Except Electric Power		
14	Renting Equipment		
15	Contracting for Mining Operations		
16	Developmental Work		
17	Reclamation Work		
18	Nevada Based Corporate Services		
19	Employee Travel		
20	Transportation Services to the Mine for the Employees		
21	Vehicle Allowances		
22	Other Direct Costs of Mining Functions Attach Schedule		

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS

For Production January 1 through December 31, 2023 (Tax Year 2023-2024)

	Operator Mine Name	County PIN		
23	Total Cost of Mining Functions. Total Lines 5 through 22		-	
24	Total Production Royalties (From Schedule B, Line 21)		-	
25	Total Claimed Depreciation of Mining Function Assets Only (From Schedule E, Line 4)		-	
26	Total of All Claimed Deductions for Mining Functions. Add Totals from Lines 23, 24, and 25.		-	

Part C: NET PROCEEDS OR LOSS

Subtract total claimed deductions for all Mining Functions from the total gross yield of the geothermal resource (Line 4 less Line 26)

27	Net Proceeds or Loss	-	
----	----------------------	---	--

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS

For Production January 1 through December 31, 2023 (Tax Year 2023-2024)

Schedule A-1 Gross Yield; Direct (NAC 362.368(2))

Operator
Mine Name

County
PIN

Schedule A-1: Direct Sale, Use or Exchange of the Geothermal Resource

Include revenue from heat or other by-product of the geothermal resource

	A	B	C	D	E		
Line No.	Transaction Type (e.g. Geothermal Heat)	Number of Units	Unit Description	Price Per Unit	Gross Yield (Col. B x Col. D)	Department Use Only	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11	Total Direct Sale, Use or Exchange of the Geothermal Resource. Total Lines 1 through 10. Enter on <u>Gross Yield, Deductions, Net Proceeds</u> Section, Line 1.					-	-

Attach Additional Sheets as Necessary

GEOTHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
For Production January 1 through December 31, 2023 (Tax Year 2023-2024)
Schedule A-2 Gross Yield; Indirect After Transportation and Processing Allowances (NAC 362.368(3) and NAC 362.368(6))

Operator
Mine Name

County
PIN

Schedule A-2: Indirect Gross Yield (NAC 362.368 (3) and (6))

Include revenue from electricity, heat or other by-product of the geothermal resource

Line No.	A Transaction Type	B Number of Units	C Unit Description	D Price Per Unit	E Gross Yield (Col. B x Col. D)	Department Use Only
1						
2						
3						
4						
5						
6	Total Revenue per (NAC 362.368(3) and NAC 362.368(4)) Total Lines 1 through 5.				\$ -	

Processing and Transportation Allowance				Claimed Allowance	Department Use Only
7	Cost of operating and maintaining plant and transmission line (NAC 362.368(6)(a))				
8	Depreciation of capital investment in plant and transmission line (NAC 362.368(6)(b))				
9	Any charges for wheeling electricity or loss of power in the transmission line (NAC 362.368(6)(c))				
10	Amortization of each long-term PPA (NAC 362.368(6)(d))				
11	Cost of Acquiring the Plant and Transmission Line				
12	Return On Investment (NAC 362.368(6)(e))			Overall Rate of Return (From Department)	7.8472%
13	Allowance for Return on Investment			\$ -	
14	Processing and Transportation Allowance -Total of Lines 7, 8, 9, 10, and 13			\$ -	
15	Gross Yield of Geothermal Resource. Enter on Gross Yield, Deductions and Net Proceeds section, Line 2.			\$ -	

Attach Additional Sheets as Necessary

Please also check any of the following that apply:

- Electricity generated from this property was used in the processing or transportation of the electricity to the point of sale. Attach a schedule detailing the accounting for the self-consumed power.
- Electricity generated from this property was used in the Mining Functions as described in the instructions. Attach a schedule detailing the accounting for the self-consumed power.

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
For Production January 1 through December 31, 2023 (Tax Year 2023-2024)
Schedule A-3 Gross Yield; Indirect Sale, Negotiated Costs (NAC 362.368(3) and NAC 362.368(5))

Operator
Mine Name

County
PIN

Schedule A-3: Indirect Gross Yield (NAC 362.368(3) and (5))

Include revenue from electricity, heat or other by-product of the geothermal resource

	A	B	C	D	E	
Line No.	Transaction Type	Number of Units	Unit Description	Price Per Unit	Gross Yield (Col. B x Col. D)	Department Use Only
1						
2						
3						
4						
5						
6	Total Revenue Per NAC 362.368(3) and (4). Total Lines 1 through 5.				\$ -	

Line No.	Processing and Transportation Allowance	Claimed Allowance	Department Use Only
7	Negotiated costs for plant paid by field operator		
8	Negotiated costs for field paid by plant operator		
9	Net negotiated costs for processing and transportation allowances. Line 7 Less Line 8.	\$ -	
10	Gross Yield of Geothermal Resource. Line 6 less line 9. Enter on <u>Gross Yield, Deductions, Net Proceeds</u> section, Line 3	\$ -	

Attach Additional Sheets as Necessary

Please also check any of the following that apply:

Contracts for Costs:

- The contract or other document which outlines the costs used in this calculation is attached.
- The contract or other document which outlines the costs used in this calculation is already on file with the Department.

Self Consumed Power:

- Electricity generated from this property was used in the processing or transportation of the electricity to the point of sale. Attach a schedule detailing the accounting for the self-consumed power.
- Electricity generated from this property was used in the Mining Functions as described in the instructions. Attach a schedule detailing the accounting for the self-consumed power.

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
For Production January 1 through December 31, 2023 (Tax Year 2023-2024)
Schedule B Production Royalties

Operator
Mine Name

County
PIN

List all production royalty recipients and amount(s) paid. Do NOT include non-production based royalty payments that are paid regardless of extraction, i.e. minimum advance royalties, lease payments, etc. Attach a copy of IRS Form 1099 for each royalty recipient, if applicable.

If necessary, attach supporting documentation and transfer appropriate totals to this schedule. See Instructions.

	A	B	C	D	E	F	
	Name	Address	City, State, Zip	Phone No.	Amount Paid	Dates Payments Made	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21	Total Production Royalties Paid. Enter on <u>Gross Yield, Deductions, Net Proceeds</u> section, Line 24.					\$	-

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
For Production January 1 through December 31, 2023 (Tax Year 2023-2024)
Schedule C Capital Asset Additions

Operator
Mine Name

County
PIN

List and detail assets by class, as indicated below, showing original cost installed by asset.

If necessary, attach supporting documentation and transfer appropriate totals to this schedule. See Instructions.

Classes of Property:

A = Leasehold Improvements or Buildings - 20 year life

B = Fixed Machinery and Equipment - 20 year life

C = Mobile Machinery and Equipment - 10 year life

D = Autos and Light Service Vehicles - 5 year life

Report property transferred from one mine site to another site owned by the same company on Schedule C-1 and D-1

Table with 4 columns: Class, Description, Date Originally Acquired, Original Acquisition Cost / Cost Installed. Includes sub-totals for Classes A, B, C, and D, and a final total for all additions.

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
For Production January 1 through December 31, 2023 (Tax Year 2023-2024)
Schedule D - Capital Asset Deletions

Operator
Mine Name

County
PIN

List and detail assets by class, as indicated below, showing original cost installed by asset.

If necessary, attach supporting documentation and transfer appropriate totals to this schedule. See Instructions.

Classes of Property:

A = Leasehold Improvements or Buildings - 20 year life

C = Mobile Machinery and Equipment - 10 year life

B = Fixed Machinery and Equipment - 20 year life

D = Autos and Light Service Vehicles - 5 year life

Report property transferred from one mine site to another site owned by the same company on Schedule C-1 and D-1

Deletions							
Class	A	B	C	D	E	F	G
	Description	Date Originally Acquired	Deletion Date See Instructions	Original Acquisition Cost / Cost Installed	Depreciation taken in Prior Years	Consideration for Sale, Trade-In, Insurance, etc.	Remaining Value (Col. D less Col. E Less Col. F) but not below zero
A							-
							-
							-
							-
							-
							-
A	Total Class A			-	-	-	-
B							-
							-
							-
							-
							-
							-
B	Total Class B			-	-	-	-
C							-
							-
							-
							-
							-
							-
C	Total Class C			-	-	-	-
D							-
							-
							-
							-
							-
							-
D	Total Class D			-	-	-	-
	Total All Classes			-	-	-	-
				Transfer Totals for Each Class to Sch E Col D			Transfer Total to Sch E Line 3

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS

For Production January 1 through December 31, 2023 (Tax Year 2023-2024)

Schedule C-1 Capital Asset Transferred IN

Operator
Mine Name

County
PIN

List and detail assets by class, as indicated below, showing original cost installed by asset.

If necessary, attach supporting documentation and transfer appropriate totals to this schedule. See Instructions.

Classes of Property:

A = Leasehold Improvements or Buildings - 20 year life

C = Mobile Machinery and Equipment - 10 year life

B = Fixed Machinery and Equipment - 20 year life

D = Autos and Light Service Vehicles - 5 year life

Report only property transferred from one mine site to another site owned by the same company on this Schedule

Additions - TRANSFERS IN ONLY				
	A	B	C	D
Class	Transferred from What Mine	Description	Year Originally Acquired	Original Acquisition Cost / Cost Installed
A				
Total Class A Transfers IN. Transfer Total to Sch E Col C Class A				\$ -
B				
Total Class B Transfers IN. Transfer Total to Sch E Col C Class B				\$ -
C				
Total Class C Transfers IN. Transfer Total to Sch E Col C Class C				\$ -
D				
Total Class D Transfers IN. Transfer total to Sch E Col C Class D				\$ -
Total Transfers IN (Class A, B, C, and D). Equal to Total Schedule E, Column C, Line 1.				\$ -

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
For Production January 1 through December 31, 2023 (Tax Year 2023-2024)
Schedule D-1 Capital Assets Transfers OUT

**Operator
Mine Name**

**County
PIN**

List and detail assets by class, as indicated below, showing original cost installed by asset.

If necessary, attach supporting documentation and transfer appropriate totals to this schedule. See Instructions.

Classes of Property:

A = Leasehold Improvements or Buildings - 20 year life

C = Mobile Machinery and Equipment - 10 year life

B = Fixed Machinery and Equipment - 20 year life

D = Autos and Light Service Vehicles - 5 year life

Report only property transferred from one mine site to another site owned by the same company on this Schedule

Deletions - TRANSFERS OUT ONLY				
	A	B	C	D
Class	Transferred to What Mine?	Description	Date Originally Acquired	Original Acquisition Cost / Cost Installed
A				
Total Class A Transfers OUT. Transfer Total to Sch E Col E Class A.				\$ -
B				
Total Class B Transfers OUT. Transfer Total to Sch E Col E Class B.				\$ -
C				
Total Class C Transfers OUT. Transfer Total to Sch E Col E Class C.				\$ -
D				
Total Class D Transfers OUT. Transfer Total to Sch E Col E Class D.				\$ -
Total Transfers Out (Class A, B, C, and D). Equal to Total Sch E, Column E, Line 1.				\$ -

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
For Production January 1 through December 31, 2023 (Tax Year 2023-2024)
Schedule E Depreciation - Field Assets Only

Operator
Mine Name

County
PIN

Depreciation Summary									
	A	B	C	D	E	F	G	H	Department Use Only
Class	<u>Total Adjusted Acquisition Cost From Last Year's NPM Report (Col F)</u>	<u>Additions from Sch C Col C</u>	<u>Transfers IN from Sch C-1 Col D</u>	<u>Deletions from Sch D Col D</u>	<u>Transfer OUT from Sch D-1 Col D</u>	<u>Total Acquisition Cost Col A + Col B + Col C - Col D - Col E</u>	<u>Depreciation Percentage</u>	<u>Allowable Depreciation Col F X Col G</u>	
A		-	-	-	-	-	5%	-	
B		-	-	-	-	-	5%	-	
C		-	-	-	-	-	10%	-	
D		-	-	-	-	-	20%	-	
Line 1	-	-	-	-	-	-		-	

			Department Use Only
2	2021 Production Year Depreciation Total (From Col. H, Line 1 above)	-	
3	Total Remaining Value of 2021 Deleted Items (From Schedule D Column F)	-	
4	Total 2021 Allowable Depreciation. Add Lines 2 and 3; Transfer to <u>Gross Yield, Deductions, Net Proceeds Section Line 25.</u>	-	

Department Use Only									
A							5%		
B							5%		
C							10%		
D							20%		
	Total								

Date Desk Review Complete: _____

Reviewed By: _____

Date Database Entry Complete: _____

Input By: _____

Schedule P Agent Authorization Form

Please complete this form to authorize the designated Agent to represent the Taxpayer in the tax matters described.

The Taxpayer (e.g. Operator or Declarant) whose name and contact information appears below hereby authorizes the Agent whose name and contact information appears below to represent the Taxpayer before the Department of Taxation of the State of Nevada with respect to the tax matters and reporting periods listed below.

Tax Category	Period(s)	Property Identification Number	Property or Mine Name	County	Other Identifier

The Agent is authorized to receive and inspect confidential tax information and to perform any and all acts that Taxpayer can perform with respect to the tax matters described above.

The Agent hereby requests that all questions and requests for information pertaining to the tax matter(s) described above be sent to the Agent per the Contact Information below.

Taxpayer Contact Information

Taxpayer Name _____

*Owner, Officer, or Employee of Taxpayer _____

Title of Owner, Officer or Employee of Taxpayer _____

Signature _____

Date _____

*If the Taxpayer is a corporation, limited partnership, limited liability corporation or similar business entity, the Agent Authorization must be signed by an officer or authorized employee of the business entity.

Authorized Agent Contact Information

Authorized Agent _____

Contact Person (if different than Authorized Agent) _____

Mailing Address _____

Phone Number _____

email _____

I hereby accept appointment as the Authorized Agent of the Taxpayer in the tax matters identified above.

Authorized Agent Signature _____

Title _____

Date _____