



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

For Production January 1 through December 31, 2024 (Tax Year 2024-25)

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 Drive
Carson City, NV 89706

Questions? Call the Department at (775) 684-2006; 684-2014; 684-2011 or 684-2029

Part A: Filing Type

Please select one of these options---->

- Initial Statement Due on or before February 17, 2025 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 _____

GEOTHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS For Production January 1 through December 31, 2024 (Tax Year 2024-25)

Operator: _____ County: _____
Mine Name: _____ 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:

Table with 4 columns: Line No., Classification of Gross Yield, Gross Yield, Department Use Only. Rows include Direct Sale, Indirect Sale Less Transportation, Indirect Sale Less Negotiated Costs, and Total Gross Yield of Geothermal Resource.

Part B: CLAIMED DEDUCTIONS FOR MINING FUNCTIONS ONLY

See Instructions. Failure to do so may result in fines, penalties, or both.

Table with 4 columns: Line No., Cost of Mining Functions, Claimed Deduction, Department Use Only. Rows list various mining costs like Employee Compensation, Fuel, Electric Power, etc., ending with Total Cost of Mining Functions.

Table row 24: Total Production Royalties (From Schedule B, Line 21)

Table row 25: Total Claimed Depreciation of Mining Function Assets Only (From Schedule E, Line 4)

Table row 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)

Table row 27: Net Proceeds or Loss

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS Sch A-1
For Production January 1 through December 31, 2024 (Tax Year 2024-25)
Schedule A-1 Gross Yield; Direct (NAC 362.368(2))

Operator: _____

County: _____

Mine Name: _____

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

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS

For Production January 1 through December 31, 2024 (Tax Year 2024-25)

Schedule A-2 Gross Yield; Indirect After Transportation and Processing Allowances (NAC 362.368(3) and NAC 362.368(6))

Operator: _____

County: _____

Mine Name: _____

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)	8.8412%
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.

GEOTHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
For Production January 1 through December 31, 2024 (Tax Year 2024-25)
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, 2024 (Tax Year 2024-25)
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, 2024 (Tax Year 2024-25) Schedule C Capital Asset Additions

Operator: _____ County: _____

Mine Name: _____ 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

Table with 4 columns: Class, Description, Date Originally Acquired, Original Acquisition Cost / Cost Installed. Rows include Class A, B, C, and D with total transfer amounts to Schedule E.

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS For Production January 1 through December 31, 2024 (Tax Year 2024-25) Schedule D - Capital Asset Deletions

Operator: _____

County: _____

Mine Name: _____

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

Table with 8 columns: Class, Description, Date Originally Acquired, Deletion Date, Original Acquisition Cost / Cost Installed, Depreciation taken in Prior Years, Consideration for Sale, Trade-In, Insurance, etc., Remaining Value. Includes rows for classes A, B, C, and D, and a final row for transfer totals.

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
For Production January 1 through December 31, 2024 (Tax Year 2024-25)
Schedule C-1 Capital Asset Transferred IN

Operator: _____ County: _____

Mine Name: _____ 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

Table with 5 columns: Class, Transferred from What Mine, Description, Year Originally Acquired, Original Acquisition Cost / Cost Installed. Includes sub-totals for Classes A, B, C, and D, and a grand total for all transfers.

GEOHERMAL OPERATOR - STATEMENT OF GROSS YIELD AND CLAIMED NET PROCEEDS
For Production January 1 through December 31, 2024 (Tax Year 2024-25)
Schedule D-1 Capital Assets Transfers OUT

Operator: _____ County: _____

Mine Name: _____ 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, 2024 (Tax Year 2024-25)
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	Total Adjusted Acquisition Cost From Last Year's NPM Report (Col F)	Additions from Sch C Col C	Transfers IN from Sch C-1 Col D	Deletions from Sch D Col D	Transfer OUT from Sch D-1 Col D	Total Acquisition Cost	Depreciation Percentage	Allowable Depreciation Col F X Col G	
						Col A + Col B + Col C - Col D - Col E			
A							5%		
B							5%		
C							10%		
D							20%		
Line 1									

			Department Use Only
2	2024 Production Year Depreciation Total (From Col. H, Line 1 above)		
3	Total Remaining Value of 2024 Deleted Items (From Schedule D Column F)		
4	Total 2024 Allowable Depreciation. Add Lines 2 and 3; Transfer to <u>Gross Yield, Deductions, Net Proceeds</u> Section Line 25.		

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 _____