Form 5507

2014
PUBLIC UTILITY TAX CLAIM FOR REFUND

This return is for calendar year 2013.

FOR OFFICE USE ONLY

If not for calendar year, insert ending date of fiscal year MM DD YY

Rev. Code 054

Name of Business

Street Address

City State Zip Code

Delaware Address if Different than Above

City State Zip Code

Employer Identification Number

Date of Incorporation MM DD YY

State of Incorporation

Nature of Business

BUSINESS ACTIVITIES

Check the appropriate qualifying activity(s):

- ☐ Aviation Maintenance & Repair Services
- ☐ Computer Software Sale (Wholesale Only)
- ☐ Consumer Credit Reporting/Collection Services
- ☐ Data Processing or Data Preparation
- ☐ Engineering
- ☐ Manufacturing
- ☐ Scientific, Agricultural or Industrial Research
- ☐ Telecommunications
- ☐ Wholesaling
- ☐ Management & Support Services for Activities Listed
- ☐ Combination of Activities listed

PART 1 SECTION 5507(a) - QUALIFYING NEW BUSINESS FACILITY

☐ New Business Facility *Date Placed in Service* MM DD YY

Address of Facility

City *State* *Zip Code* –

Enter the total public utility tax paid (Gas & Electric only) during the taxable year at the new facility	$	
Subtract the amount of the refund from Part 1	–	
Difference	$	
Multiply by 50%	x	.50
Refund	$	

PART 2 SECTION 5570(b) - QUALIFYING EXPANDED FACILITY

☐ Expanded Facility *Date Placed in Service* MM DD YY

Address of Facility

City *State* *Zip Code* –

Enter the total public utility tax paid (Gas & Electric only) during the taxable year at the expanded facility	$	
Subtract the amount of the refund from Part 1	–	
Subtract the total public utility tax paid at the expanded facility during the first preceding taxable year in which the expanded facility was placed in service.	–	
Difference	$	
Multiply by 50%	x	.50
Refund	$	

PART 3 TOTAL REFUND

Add Amount of Refunds from Parts 1 and 2 and enter here	$	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

Signature of Officer MM DD YY *Date* *Title*

Signature of individual or firm preparing the return MM DD YY *Date* *Address*

MAIL TO: DIVISION OF REVENUE, P.O. BOX 2044, WILMINGTON, DELAWARE 19899-2044 (Revi sed 12/26/13)

FORM 5507 INSTRUCTIONS
PUBLIC UTILITY TAX CLAIM FOR REFUND

PART 1 SECTION 5507(8) - QUALIFIED ACTIVITY

Section 5507(a) of Title 30 of the Delaware Code provides for a rebate of the 5% Public Utility Tax paid by certain industrial consumers. The rebate is equal to 10% of the total Public Utility Tax paid by the industrial consumer which is attributable to gas or electricity commodities and services consumed in certain qualified activities. The rebate may be requested for any taxable year beginning after December 31, 1984 and on or before November 30, 1990. The rebate is only available to the following commercial consumers: 1) Manufacturers 2) Wholesalers 3) Draypersons or Movers and 4) Operators of scientific, agricultural or industrial laboratories. If in addition to the above qualifying activities, the taxpayer engages in other non-qualifying activities (i.e., retailing, contracting, leasing, etc.), the amount of public utility tax paid on the consumption of gas or electric commodities in such non-qualifying activities does not qualify for any rebate under this part.

Check the appropriate box or boxes which describe your activities within this State. Compute the refund by entering the total Public Utility Tax paid during the taxable year in the conduct of the qualifying activity and multiplying the amount by 10% (.10). The result is the refund under Part 1 of Form 5507.

PART 2 SECTION 5507(b) - QUALIFYING NEW BUSINESS FACILITY

Section 5507(b) of Title 30 of the Delaware Code provides for a rebate of a portion of the Public Utility Tax paid by certain industrial consumers who create a New Business Facility within this State. The rebate is equal to 50% of the Public Utility Tax paid by the industrial consumer which is attributable to gas or electricity commodities and services consumed in the operation of the New Business Facility. The rebate may be requested for the first taxable year in which the facility is placed in service and for each of its four (4) succeeding taxable years in which such facility is a qualified facility on the last day of each taxable year. The rebate is only available to the following commercial consumers: 1) Manufacturers 2) Wholesalers 3) Draypersons or Movers and 4) Operators of scientific, agricultural or industrial laboratories. To qualify for the rebate the commercial consumer must have established a New Business Facility after December 31, 1984 in which the capital investment (land, building and machinery) equals or exceeds $200,000 and which employs at least five (5) full-time employees.

Check the box in Part 2 to indicate that you are claiming a rebate and enter the date the facility was placed in service. Enter the amount of Public Utility Tax paid at the new facility during the taxable year. Subtract the amount of the refund from Part 1 and multiply the difference by 50% (.50). This is the amount of the refund under Part 2 of Form 5507.

PART 3 - SECTION 5507(b) - EXPANDED NEW BUSINESS FACILITY

Section 5507(b) of Title 30 of the Delaware Code provides for a rebate of a portion of the Public Utility Tax paid by certain industrial consumers who expand existing facilities within this State. The rebate is equal to 50% of the Public Utility Tax paid by the industrial consumer which is attributable to gas or electricity commodities and services consumed in the operation of the expanded facility. The rebate may be requested for the first taxable year in which the facility is placed in service and for each of its four (4) succeeding taxable years in which such facility is a qualified facility on the last day of each taxable year. The rebate is only available to the following commercial consumers: 1) Manufacturers 2) Wholesalers 3) Draypersons or Movers and 4) Operators of scientific, agricultural or industrial laboratories. To qualify for the rebate the commercial consumer must have established a New Business Facility after December 31,1984 in which the capital investment (land, building and machinery) equals or exceeds $200,000 and which employs at least five (5) full-time employees.

Check the box in Part 3 to indicate that you are claiming a rebate and enter the date the expanded facility was placed in service. Enter the total Public Utility Tax paid during the taxable year at the expanded facility. Subtract the amount of the refund from Part 1. Subtract the total Public Utility Tax paid at the expanded facility during the first preceding taxable year in which the expanded facility was placed in service. Enter the difference and multiply by 50% (.50). The result is your refund under Part 3 of Form 5507.

PART 4 - TOTAL REFUND

Add the amount of the refunds from Parts 1, 2 and 3 and enter in Part 4. This is the total Public Utility Tax Refund. Mail Form 5507 to Division of Revenue, P.O. Box 2044, Wilmington, Delaware 19899-2044. You must attach to Form 5507 sufficient documentation to support the payment of the Public Utility Tax in the qualifying activity. If you are claiming a refund as a result of an expansion of an existing facility or the creation of a new facility you must document the Public Utility Tax paid at each facility.