

Adopted for Solar for the 2021 Tax Year
 Depreciation of Solar Energy Equipment - More than 25 megawatts (MW) in Generating Capacity*

Year(s)	Percent	Applied Percent
1	99.10%	90.00%
2	98.50%	90.00%
3	97.14%	90.00%
4	96.07%	90.00%
5	94.94%	90.00%
6	93.74%	90.00%
7	92.74%	90.00%
8	91.12%	90.00%
9	89.69%	89.69%
10	88.17%	88.17%
11	86.56%	86.56%
12	84.86%	84.86%
13	83.06%	83.06%
14	81.14%	81.14%
15	79.11%	79.11%
16	76.96%	76.96%
17	74.68%	74.68%
18	72.27%	72.27%
19	69.70%	69.70%
20	66.99%	66.99%
21	64.11%	64.11%
22	61.06%	61.06%
23	57.83%	57.83%
24	54.40%	54.40%
25	50.77%	50.77%
26	46.91%	46.91%
27	42.83%	42.83%
28	38.50%	38.50%
29	33.92%	33.92%
30	29.05%	29.05%
31	23.90%	23.90%
32	18.44%	18.44%
33	12.65%	12.65%
34	6.51%	10.00%
35-70	3.00%	10.00%

* NOTE: In certain cases this table applies to facilities 25 MW or less in generating capacity that are under the same name of investor-owned utilities (IOUs) such as Dominion Energy and Appalachian Power.