

Note: The draft you are looking for begins on the next page.

## Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

## **7213**

Department of the Treasury Internal Revenue Service

## **Nuclear Power Production Credit**

Attach to your tax return.

Go to www.irs.gov/Form7213 for instructions and the latest information.

OMB No. 1545-XXXX

2023
Attachment
Sequence No. 213

Name(s) shown on return

Identifying number

Part I Credit for Production From Advanced Nuclear Power Facilities, Section 45J				
Section 1: Facility information				
Α	Name or description of nuclear facility:			
В.	Location of facility, including coordinates (latitude and longitude).			
i	Address of facility (if applicable):			
ii	Coordinates (if applicable). Latitude: Longitude: Longitude:			
	Enter a "+" (plus) or "-" (minus) sign in the first box.	r "-" (minus) sign in the first box.		
С	Construction start date (MM/DD/YYYY): / /			
D	Date facility was placed in service (MM/DD/YYYY): / /			
Ε	Facility nameplate capacity:			
F	Facility nameplate capacity allocated to you:			
G	Date of acceptance letter from the IRS under Notice 2023-24, section 6.05 (MM/DD/YYYY):	/ (attach		
	copy of letter)	,		
Н	Check one:  Owner of facility Eligible project partner under section 45J(e)(2)(B) (eligible	nroject partners attach		
	section 45J(e) Election Statement)	project partners attach		
1	Is the facility owned through an organization that has made a valid section 761(a) election?	□No		
		<del>- U                                   </del>		
Secti	Section 2: Production from advanced nuclear power facilities credit calculation			
1	Portion of the National Megawatt Capacity Limitation (NMCL) allocated			
•	to you			
2 3	Facility nameplate capacity			
4	Kilowatt hours of electricity produced and sold to unrelated persons			
7	during 2023			
5	Tentative credit:			
а	Qualifying electricity production. Multiply line 3 by line 4 <b>5a</b> kWh			
b	Multiply kWh on line 5a by \$0.018			
6	Annual limitation for credit:			
a	Divide line 1 by 1,000			
b	Multiply line 6a by \$125,000,000	_		
7	Smaller of line 5b or 6b	7		
8	Credit for production from advanced nuclear power facilities from partnerships, S corporations, estates, and trusts	8		
9	Total of lines 7 and 8. Estates and trusts, go to line 10. Partnerships and S corporations, stop here			
3	and report this amount on Schedule K. All others, stop here and enter this amount on Form 3800,			
	Part III, line 1cc	9		
10	Amount allocated to beneficiaries of the estate or trust	10		
11	Estates and trusts, subtract line 10 from line 9. Report this amount on Form 3800, Part III, line 1cc	11		
or Pa	perwork Reduction Act Notice, see the separate instructions. Cat. No. 56407R	Form <b>7213</b> (2023)		

Form 7213 (2023) Page **2** 

Part	Zero-Emission Nuclear Power Production Credit, Section 45U Complete Part II only if the facility was placed in service prior to August 16, 2022.	
Sect	ion 1: Facility information	
Α	IRS-issued registration number for the facility:	
В	Name or description of qualified nuclear power facility:	
C i	Location of facility, including coordinates (latitude and longitude).  Address of facility (if applicable):	35
ii	Coordinates (if applicable). Latitude:	or "-" (minus) sign in the first box.
D	i Facility nameplate capacity: ii Facility nameplate capacity allocated to y	ou:
E	Active construction permit or license number from the Nuclear Regulatory Commission permit or license)	(attach copy of
Sect	ion 2: Zero-emission nuclear power production credit calculation	
1 2 3	Kilowatt hours of electricity produced and sold at facility during tax year Rate	3
5	Gross receipts from electricity produced and sold by the facility to unrelated persons during the tax year, including amounts received with respect to the facility from a zero-emission credit program	023
6	If the zero-emission credits on line 5 are reduced with respect to the zero-emission power production credit, subtract line 5 from line 4. If not, enter the amount on line 4	020
7 8	Multiply line 1 by \$0.025	
9	Enter the smaller of line 3 or 16% (0.16) of line 8	9
10	Subtract line 9 from line 3	10
11	Increased credit amount for qualified facilities. If you qualify, multiply the amount on line 10 by 5.0. Otherwise, enter the amount from line 10. See instructions	11
12	Credit for production from zero-emission nuclear power facilities from partnerships, S corporations, estates, and trusts	12
13	Total of lines 11 and 12. Estates and trusts, go to line 14. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1u	13
14	Amount allocated to beneficiaries of the estate or trust	14
15	Estates and trusts, subtract line 1/4 from line 13. Report this amount on Form 3800. Part III, line 10.	15