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Instructions for Form 7213

Nuclear Power Production Credit

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 7213 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form 7213](https://www.irs.gov/Form7213).

What's New

Credit for production of electricity from advanced nuclear power facilities. Section 45J was enacted by section 1306 of the Energy Policy Act of 2005, Public Law 109-58, Title XIII, section 1306. The credit is allowed only for qualifying electricity that the taxpayer produces and sells to an unrelated person. Part I of new Form 7213 is used to claim the credit under section 45J. For more information about the credit for electricity produced from advanced nuclear power facilities, see section 45J and Notice 2023-24.

Credit for zero-emission nuclear power production. The Inflation Reduction Act of 2022 (IRA 2022) created Section 45U, the zero-emission nuclear power production credit, for electricity produced at a qualified nuclear power facility and sold by the taxpayer to an unrelated person in tax years beginning after December 31, 2023, and before January 1, 2033. Part II of new Form 7213 is used to claim the credit. The credit is effective for tax years beginning after 2023. For more information about the zero-emission nuclear power production credit, see section 45U and Notice 2022-49.



A facility that is an advanced nuclear power facility as defined in section 45J(d)(1) is not a qualified nuclear facility under section 45U.

Transfer of section 45J credit by qualified public entities. Section 45J(e) permits a qualified public entity to elect to transfer all or a portion of its section 45J credit to an eligible project partner. See [Transfer of Credit by Qualified Public Entities](#), later.

Elective payment for zero-emission nuclear power production credit under section 6417. If you are an applicable entity, you may elect to treat the zero-emission nuclear power production credit with respect to a qualified nuclear power facility as a payment of taxes under section 6417. See [Elective Payment for Zero-Emission Nuclear Power Production Credit Under Section 6417](#), later.

Transfer a zero-emission nuclear power production credit under section 6418. If you are an eligible taxpayer, including an S corporation or a partnership, you may elect to transfer the zero-emission nuclear power production credit with respect to a qualified facility (or portion thereof) under section 6418. See [Election To](#)

[Transfer Zero-Emission Nuclear Power Production Credit Under Section 6418](#), later.

General Instructions

Purpose of Form

Use Form 7213 to claim a nuclear power production credit. Part I of the form is the credit for production from advanced nuclear power facilities under section 45J. For purposes of this section, electricity will be treated as sold to an unrelated person if the ultimate purchasers of the electricity are not related to the person that produces the electricity. To claim the section 45J credit, you must attach a copy of the acceptance letter from the IRS described in Notice 2023-24, section 6.05.

Part II of the form is the zero-emission nuclear power production credit under section 45U. To claim the section 45U credit, you must attach a copy of the permit or license number from the Nuclear Regulatory Commission. Section 45U is effective for electricity produced and sold after December 31, 2023.

Who Must File

You must file a separate Form 7213 for each advanced nuclear power facility or each qualified nuclear power facility. Taxpayers, partnerships, S corporations, estates, or trusts that own and operate an advanced nuclear power facility or a qualified nuclear power facility must file a separate Form 7213. All others are generally not required to complete or file this form if their only source for any section 45J or section 45U nuclear power production credit is a partnership, S corporation, estate, or trust. Instead, they can report this credit directly on Form 3800, General Business Credit. This does not apply to estates or trusts in which the source credit can be allocated to beneficiaries.

Credit for the Production of Electricity From Advanced Nuclear Power Facilities, Section 45J

Definitions—Section 45J

Advanced nuclear power facility is (a) any nuclear facility, the reactor design for which is approved by the Nuclear Regulatory Commission (NRC) after December 31, 1993 (and such design or a substantially similar design of comparable capacity was not approved on or before that date), (b) that is owned by the taxpayer, and (c) uses nuclear energy to produce electricity.

Credit amount is the lesser of the tentative credit for the facility for the tax year multiplied by the taxpayer's credit percentage or \$125,000,000 per 1,000 megawatts of the facility limitation that is allocated to the taxpayer.

Eligible project partner is any person who (a) is responsible for, or participates in, the design or construction of the advanced nuclear power facility to which the credit relates; (b) participates in the provision of the nuclear steam supply system to such facility; (c) participates in the provision of nuclear fuel to such facility; (d) is a financial institution providing financing for the construction or operation of such facility; or (e) has an ownership in such facility.

Facility limitation or portion of the facility limitation means the amount of the unutilized national megawatt capacity limitation (NMCL) allocated to a qualified facility by the IRS. If only one taxpayer owns a direct interest in a qualified facility, the entire facility limitation is allocated to such taxpayer. If more than one taxpayer owns a direct interest in a qualified facility, each taxpayer's undivided ownership share in the qualified facility will be treated as a separate qualified facility owned by such taxpayer. See Notice 2023-24 for procedures for applying for unutilized NMCL.

National megawatt capacity limitation (NMCL) is the amount of megawatts allocated by the Secretary of the Treasury and may not exceed 6,000 megawatts.

Qualifying electricity is kilowatt hours of electricity that a taxpayer produces and sells to an unrelated person, as defined under section 45(a)(4), during the tax year. Electricity will be treated as sold to an unrelated person if the ultimate purchaser of the electricity is not related to the person that produces the electricity.

Qualified public entity is (a) a federal, state, or local government entity, or any political subdivision, agency, or instrumentality thereof, (b) a mutual or cooperative electric company described in section 501(c)(12) or 1381(a)(2), or (c) a not-for-profit electric utility which had or has received a loan or loan guarantee under the Rural Electrification Act of 1936.

Tentative Credit means the credit for the tax year which is equal to 1.8 cents multiplied by the kilowatt hours of qualifying electricity. The credit percentage for each taxpayer that has been allocated all or part of the amount of the facility limitation is determined by dividing the facility limitation that is allocated to the taxpayer by the nameplate capacity of the facility.

Unutilized NMCL is the excess (if any) of 6,000 megawatts, over the aggregate amount of NMCL allocated by the Secretary before January 1, 2021, reduced by any amount of such limitation which was allocated to a facility that was not placed in service before this date.

Credit Amount

Generally, the credit allowed for a tax year with respect to qualifying electricity is the lesser of:

- the tentative credit (1.8 cents multiplied by the kilowatt hours of qualifying electricity) for the facility for the tax year multiplied by the taxpayer's credit percentage, or
- \$125,000,000 per 1,000 megawatts of the facility limitation determined that is allocated to the taxpayer. See [Allocation Method](#), later.

Credit Determination for Partnerships and S Corporations

If a facility is owned by a partnership or an S corporation, the partnership or the S corporation, and not the partners or shareholders, is treated as the taxpayer that owns the facility. The credit must be allocated to the partners or shareholders in accordance with Regulations section 1.704-1(b)(4)(ii) or 1.1366-1(a)(2)(v), respectively. If the facility is owned through an organization that has made a valid election under section 761(a), each member's undivided ownership share in the facility will be treated as a separate facility owned by such member.

Sale of Electricity to Unrelated Person

The credit is allowed only for qualifying electricity that the taxpayer produces and sells to an unrelated person, as defined in section 45(e)(4). For purposes of section 45J, electricity will be treated as sold to an unrelated person if the ultimate purchaser of the electricity is not related to the person that produces the electricity. The requirement of a sale to an unrelated person will be treated as satisfied if the producer sells the electricity to a related person for resale by the related person to a person that is not related to the producer.

Grants, Tax-Exempt Bond Proceeds, Subsidized Energy Financing, and Other Credits

The amount of the section 45J credit with respect to any facility for any tax year is not reduced by the amount of grants, tax-exempt bond proceeds, subsidized energy financing, or other credits (described in section 45(b)(3)) used for, or in connection with, the facility.

Allocation of the Unutilized National Megawatt Capacity Limitation (NMCL)

The IRS will allocate the unutilized NMCL only to advanced nuclear power facilities for which the Department of Energy (DOE) provides certification. Each nuclear power reactor located on a multi-reactor site is a separate facility. In the case of an owner of a facility that acquired the facility after the IRS provided a previous owner of the facility a letter stating that the DOE had certified that facility as an "advanced nuclear facility" under Notice 2013-68, the owner of the facility may apply for an allocation of the unutilized NMCL.

Allocation Method

The unutilized NMCL will be allocated as follows.

1. For facilities that apply for allocations and meet the requirements for allocation, the facilities will be allocated amounts of the unutilized NMCL equal to their nameplate capacities in the order in which such facilities are placed in service, provided that the application deadline specified in Notice 2023-24 is met. The amount of the unutilized NMCL allocated to a qualified facility is referred to as the facility limitation.

2. The IRS will continue to allocate the unutilized NMCL equal to the nameplate capacities of qualified facilities until all the unutilized NMCL is allocated. The final recipient(s) of the remaining NMCL may receive only a portion of the unutilized NMCL for which they applied

even if they meet the requirements to receive full allocations.

3. If only one taxpayer owns a direct interest in a qualified facility, the entire facility limitation is allocated to that taxpayer. If more than one taxpayer owns a direct interest in a qualified facility, each taxpayer's undivided ownership share in the qualified facility will be treated as a separate qualified facility owned by that taxpayer. In such cases, a taxpayer's application must identify the portion of the total nameplate capacity of the qualified facility that is equal to its undivided ownership share in the qualified facility.

4. Except as provided under sections 3.03 (credit determination for partnerships and S corporations) and 5.03(5) (allocation of the NMCL) of Notice 2023-24, if a qualified facility is owned by a partnership or S corporation, see [Credit Determination for Partnerships and S Corporations](#) above.

5. If the qualified facility is owned through an organization that has made a valid section 761(a) election, see [Credit Determination for Partnerships and S Corporations](#) above. In such cases, a member's application for an allocation must identify the portion of the total nameplate capacity of the qualified facility that is equal to its undivided ownership share in the qualified facility.

Application Process

The facility owner must apply for the unutilized NMCL no later than 30 days after the date the facility is placed in service. Notice 2023-24 provides detailed instructions on what to include in the application. The notice specifies the required information, the declaration applicable to the application, required supplemental statements, and where to submit. The IRS will review the application, let you know if it needs more information, and then notify you of the allocation.

Transfer of Credit by Qualified Public Entities

A qualified public entity may elect to transfer some or all of its section 45J credit to an eligible project partner. The qualified public entity must make a separate election each year for each eligible project using an election statement transferring all or a portion of the qualified public entity section 45J credit. The election is irrevocable. The eligible project partner claims the credit by filing the election statement with its tax return. See Notice 2023-24 for the election procedures, the information that must be included, and the necessary statements.

Application to Partnerships

In the case of a credit that is determined at the partnership level, a qualified public entity will be treated as the taxpayer with respect to the entity's distributive share of the credit and the term "eligible project partner" will include any partner of the partnership.

Credit for Zero-Emission Nuclear Power Production, Section 45U

Definitions—Section 45U

Electricity is the energy produced by a qualified nuclear power facility from the conversion of nuclear fuel into electric power.

Exclusions means any payments received by you from a zero-emission credit program if the payment was reduced by the full amount of the credit before the reduction amount.

Gross receipts for reduction amount is any amount from the production of electricity at the facility, including any amount from electricity services or products provided in conjunction with the production of electricity, and sold to an unrelated person during the taxable year. This amount also includes any amount received by you from a zero-emission credit program other than exclusions.

Qualified nuclear power facility is any nuclear facility that is owned by the taxpayer and that uses nuclear energy to produce electricity, that is not an advanced nuclear power facility as defined in section 45J, and that is placed in service before the enactment of section 45U.

Reduction amount is the lesser of the product of 0.3 cents multiplied by the electricity produced at the facility or the amount equal to 16% of the excess of gross receipts over the product of 2.5 cents (adjusted for inflation) multiplied by the kilowatt hours of electricity produced at a qualified nuclear power facility and sold to an unrelated person in tax years beginning after December 31, 2023.

Zero-emission credit (ZEC) program means any payments with respect to a qualified nuclear power facility as a result of any federal, state, or local government program for, in whole or in part, the zero-emission, zero-carbon, or air quality attributes of any portion of the electricity produced by the facility.

Credit Amount

The credit under section 45U is calculated by multiplying the kilowatt hours of electricity produced and sold during the tax year by 0.3 cents (adjusted for inflation), and then subtracting the "reduction amount" for such tax year.

Tax-Exempt and Governmental Entities

Entities that generally do not benefit from income tax credits, such as state, local, and Indian tribal governments, Alaska Native Corporations, the Tennessee Valley Authority, rural electric cooperatives and other tax-exempt entities, may elect payment under section 6417 for the section 45U zero-emission nuclear power production credit with respect to a qualified facility. You must fully complete Part II, Section 1, and the applicable lines of Part II, Section 2, to earn and calculate the credit for each qualified nuclear power facility. The credit amount with respect to each qualified facility must also be reported on the applicable line of Form 3800, Part III. See the Instructions for Form 3800 for any additional information that may be required to make the section 6417 election. For each qualified facility, Form 7213 and Form 3800 must be completed and attached to Form 990-T,

Exempt Organization Business Income Tax Return, even if otherwise you are not required to file a Form 990-T. See the Instructions for Form 990-T.



If you are a tax-exempt entity with unrelated business taxable income (UBTI) (as defined in section 512) related to the facility or property for which you made a section 6417 election, you must first determine whether your section 45U credit may be allowed against the tax on UBTI for the tax year. Your net elective payment amount is your section 45U credit for a facility, less any amount allowed against taxes under section 38. See Credit Ordering Rule in the Instructions for Form 3800.

Special Rule

Prevailing wage requirements. Increased credit amounts are available for taxpayers satisfying certain prevailing wage requirements. To meet the prevailing wage requirements with respect to any qualified facility, a taxpayer must ensure that any laborers and mechanics employed by the taxpayer or any contractor or subcontractor the construction, alteration, or repair of such facility (with respect to any tax year, for any portion of such tax year that is within the 10-year period beginning on the date the qualified facility is originally placed in service), are paid wages at rates not less than the prevailing rates for construction, alteration, or repair of a similar character in the locality in which such facility is located as most recently determined by the Secretary of Labor, in accordance with title 40, chapter 31, Subchapter IV, of the United States Code. Section 45(b)(7)(B) provides correction and penalty mechanisms for a taxpayer's failure to satisfy the requirements under section 45(b)(7)(A). See [Notice 2022-61](#) for additional guidance with respect to prevailing wage rate requirements.

Elective Payment or Transfer of Zero-Emission Nuclear Power Production Credit

Elective Payment for Zero-Emission Nuclear Power Production Credit Under Section 6417

If you are an applicable entity, you may elect to treat the zero-emission nuclear power production credit with respect to a qualified nuclear power facility as a payment of taxes under section 6417 on your Form 990-T or other applicable annual tax return. An applicable entity, as described in section 6417(d)(1)(A), includes:

- State and local governments,
- Indian tribal governments,
- Alaska Native Corporations,
- The Tennessee Valley Authority,
- Rural electric cooperatives, and
- Other tax-exempt entities.

You must follow these steps to make a valid election on your timely filed tax return (including extensions).

1. Obtain a registration number for the specific qualified facility before filing your tax return.
2. Figure the amount for each facility by completing Part II, Section 1, including the IRS-issued facility

registration number, and the applicable lines of Part II, Section 2 (including attaching any required information).

3. Report the calculated amount(s) shown on Form 7213, Part II, line 13 or 15, on Form 3800, Part III, line 1u.

Note. You must also enter the facility registration number on Form 3800. See the Instructions for Form 3800 for additional information and reporting requirements to make a valid election. If you are an applicable entity with UBTI (as defined in section 512) related to the qualified nuclear power facility, you must first consider whether any credit for the facility may be allowed against net income tax in Parts I and II of Form 3800. See *Credit Ordering Rule* in the Instructions for Form 3800.

4. Attach the completed Form 7213 for each facility and Form 3800 to your Form 990-T or other tax return. See the Instructions for Form 990-T or other applicable annual tax return for reporting the total or net elective payment amount (if any current zero-emission nuclear power production credit is allowed against any net income tax).

Election To Transfer Zero-Emission Nuclear Power Production Credit Under Section 6418

If you are an eligible taxpayer, including an S corporation or a partnership, you may elect to transfer the zero-emission nuclear power production credit with respect to a qualified facility (or portion thereof) on your tax return. An eligible taxpayer, including an S corporation or a partnership, is defined as any taxpayer not described in section 6417(d)(1)(A).

You must follow these steps to make a valid section 6418 election on your timely filed tax return (including extensions).

1. Obtain a registration number for the qualified nuclear power facility before the filing of your tax return.

Note. You must pre-register your intention to elect to transfer credit (or portion thereof) for the zero-emission nuclear power production credit.

2. Figure the credit amount for the facility by properly completing Part II, Section 1, including the facility registration number, and Part II, Section 2, of Form 7213 (including attaching any required information).

3. Report the calculated amount shown on Form 7213, Part II, line 13 or 15, on Form 3800, Part III, line 1u.

Note. You must also enter the facility registration number on Form 3800. See the Instructions for Form 3800 for the required information and other requirements to treat the transferee taxpayer or acquirer as the taxpayer with respect to such credit (or portion thereof). If you are an S corporation or a partnership, you must also complete and attach Form 3800 to make the section 6418 election.

4. Attach the completed Form 7213 for each facility and Form 3800 (including any required information) to your tax return.

Note. If you are an S corporation or partnership that elected to transfer only a portion of a zero-emission nuclear power production credit with respect to a qualified facility, see the Instructions for Form 3800 for distributing

and reporting any non-transferred credit amount to your partners or shareholders.

If you are electing payment or transfer of any section 45U credit for a facility calculated in Part II, line 13 or 15, you must complete and attach Form 3800 to your tax return, even if otherwise you are not required to file Form 3800. You must report the credit amount for which you made an election under section 6417 or 6418 on the applicable line of Form 3800, Part III. See the Instructions for Form 3800.

Specific Instructions—Credit for the Production of Electricity From Advanced Nuclear Power Facilities, Section 45J

Part I—Facility Information

If you are claiming a production credit for a qualified advanced nuclear power facility on Part I, Section 2, you must complete Part I, Section 1, Facility Information.

Section 1

Use lines A through H to provide information about the facility.

Line A

Enter the name of the qualified facility in which you own an interest or the name of the facility.

Lines B(i) and B(ii)

Enter the address and location of the facility. If the facility does not have an address, enter the coordinates of the qualified facility (longitude and latitude) on line B(ii).

Line F

Enter the portion of the total nameplate capacity of the qualified facility that is equal to your ownership share in the qualified facility.

Line G

Attach the acceptance letter from the IRS that states the amount of the facility limitation and the portion of the facility limitation being allocated to you.

Line H

Attach the section 45(e) Election Statement transferring all or a portion of the qualified public entity's section 45J credit. See Section 7.02 of Notice 2023-24.

Line I

If the facility is owned through an organization that has made a valid election under section 761(a), each member's undivided ownership share in the facility will be treated as a separate facility owned by such member.

Section 2

Use lines 1 through 11 to figure the advanced nuclear power production credit.

Line 1

Enter the amount of your portion of the facility limitation allocated to you by the IRS. See the definition for [Facility limitation](#), earlier.

Line 2

Include the facility nameplate capacity.

Line 4

Enter the kilowatt hours of electricity produced and sold to unrelated persons during the tax year.

Line 6

Enter the annual limitation for the credit.

Line 8

Complete a separate Form 7213 to report your distributive share of any advanced nuclear production tax credit from partnerships, S corporations, estates, and trusts. Enter the total advanced nuclear production tax credit (if any) from:

- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., box 15 (code B);
- Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., box 13 (code B);
- Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, etc., box 13 (code ZZ); and
- Form 1099-PATR, Taxable Distributions Received From Cooperatives, box 12.

Line 10

Allocate the credit on line 8 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 10.

If you claimed a credit for a qualified advanced nuclear power facility in Part I and you also received a Schedule K-1 for the section 45J credit from a partnership, S corporation, estate, or trust, you must file a separate Form 7213 to report your share of any credit from these sources. Enter "Credit from Partnerships, S Corporations, Estates or Trusts" on line A of Part I and enter the credit amount on line 8 of Part I.

Specific Instructions—Credit for Zero-Emission Nuclear Power Production, Section 45U

Section 1

Use lines A through E to provide the information for the facility.

Line A

If applicable, enter your pre-filing registration number for the qualified nuclear power facility that you received from the IRS as a condition of, and prior to, making an election under section 6417 or 6418.



The credit amount figured in Part II for the qualified nuclear power facility with a registration number should correspond to the amount shown for the same qualified nuclear power facility with the same number on Form 3800. See the Instructions for Form 3800 for more details on how to make an election under section 6417 or section 6418.

Line B

Enter the name of the facility. If there is no name for the facility, enter a technical description of the qualified nuclear power facility. If you entered an IRS-issued facility registration number on line A, this description should correspond to the facility information submitted during pre-filing to obtain a registration number for the facility.

Lines C(i) and C(ii)

Enter the address of the qualified nuclear power facility. If the qualified nuclear power facility does not have an address, enter the coordinates of the qualified nuclear power facility (longitude and latitude) on line C(ii).

Lines D(i) and D(ii)

Enter the portion of the total nameplate capacity of the qualified facility allocated to you.

Line E

Enter your license number from the Nuclear Regulatory Commission (NRC) to construct and operate your qualified facility and attach a copy of the license.

Section 2

Use lines 1 through 13 to figure the zero-emission nuclear power production credit.

Line 1

Enter the kilowatt hours of electricity produced and sold at the facility during the tax year which begins after December 31, 2023, to an unrelated person.

Line 4

Enter 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, after December 31, 2023.

Line 11

Enter the increased credit amount for qualified facilities. If you qualify, multiply the amount on line 8 by 5.0. If you don't qualify, enter the amount from line 8. See *Prevailing wage requirements* above.

Line 12

Complete a separate Form 7213 to report your distributive share of any zero-emission nuclear power production credit from partnerships, S corporations, estates, and trusts. Enter total zero-emission nuclear power production credits from:

- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., box 15 (code A);
- Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., box 13 (code A);
- Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, etc., box 13 (code ZZ); and
- Form 1099-PATR, Taxable Distributions Received From Cooperatives, box 12.

If you claimed a credit for a qualified nuclear power facility in Part II and you also received a Schedule K-1 for the section 45U credit from a partnership, S corporation, estate, or trust, you must file a separate Form 7213 to report your share of any credit from these sources. Enter "Credit from Partnerships, S Corporations, Estates or Trusts" on line B of Part II and enter the credit amount on line 12 of Part II.

Line 13

Report the amount on Form 3800, Part III, line 1u.

Note. Tax-exempt and governmental entities report the credit for payment on Form 3800, Part III, line 1u. If you are a partnership or an S corporation electing to transfer any zero-emission nuclear power production credit with respect to a facility (or portion thereof) under section 6418(c), you must report the total credit amount with respect your facility on Form 3800, Part III, line 1u.

Line 14

Allocate the credit on line 11 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 14.

If the estate or trust is subject to the passive activity rules, include on line 15 any zero-emission nuclear power production credit from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-XXXX and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping	X hr., XX min.
Learning about the law or the form	XX min.
Preparing and sending the form to the IRS	X hr., X min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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November 3, 2023