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# Instructions for Form 7213

(Rev. December 2024)



Department of the Treasury  
Internal Revenue Service

## 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/Form7213](https://www.irs.gov/Form7213).

### What's New

**Periodic updating.** Form 7213 and its instructions will be updated when necessary. Use these instructions and Form 7213 (Rev. December 2024) for tax years beginning after 2023.

### Reminders

**Credit for zero-emission nuclear power production.** Section 13105 of 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 2023, and before 2033. Part II of new Form 7213 will be 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, available at [IRS.gov/irb/2022-43\\_IRB#NOT-2022-49](https://www.irs.gov/irb/2022-43_IRB#NOT-2022-49).



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

**Tax-exempt and governmental entities.** For tax years beginning after 2023, applicable entities (such as certain tax-exempt and governmental entities) can elect to treat the zero-emission nuclear power production credit as a payment of income tax. See [Applicable entities](#), later.

**Credit transfers.** For tax years beginning after 2023, eligible taxpayers, partnerships, and S corporations can elect to transfer all or part of the credit amount otherwise allowed as a general business credit to an unrelated third-party buyer in exchange for cash. Eligible taxpayers don't include applicable entities. See [Credit transfers](#), later.

**Pre-filing registration.** The IRS has established a pre-filing registration process that must be completed prior to electing payment or transfer of the zero-emission nuclear power production credit. See [Pre-filing registration requirement for payments or transfers](#), 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 section 6.05 of Notice 2023-24, available at [IRS.gov/irb/2023-13\\_IRB#NOT-2023-24](https://www.irs.gov/irb/2023-13_IRB#NOT-2023-24).

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 2023.

### Which Revision To Use

Use the December 2024 revision of Form 7213 for tax years beginning in 2024 or later, until a later revision is issued. Use the 2023 version of the form for 2023. All revisions are available at [IRS.gov/Form7213](https://www.irs.gov/Form7213).

### Who Must File

You must file a separate Form 7213 for each advanced nuclear power facility or each qualified nuclear power facility. Taxpayers, applicable entities (Part II only), 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 total amount of megawatts allocated by the Secretary of the Treasury to advanced nuclear power facilities and may not exceed 6,000 megawatts.

**Qualifying electricity** is each kilowatt hour of electricity that a taxpayer (a) produces at an advanced nuclear power facility during the 8-year period beginning on the date the facility is placed in service; and (b) sells to an unrelated person, as defined under section 45(e)(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 1.8 cents multiplied by the kilowatt hours of qualifying electricity produced at an advanced nuclear power facility during the tax year. 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 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 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 that the facility qualifies as an advanced nuclear facility. 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 otherwise 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 an S corporation, then the partnership or the S corporation, and not the partners or shareholders, will be treated as the taxpayer that owns the qualified facility. See [Credit Determination for Partnerships and S Corporations](#), earlier.

5. If the qualified facility is owned through an organization that has made a valid section 761(a) election, each member’s undivided ownership share in the qualified facility will be treated as a separate qualified facility owned by such member. 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. See [Credit Determination for Partnerships and S Corporations](#), earlier.

### 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. Section 6 of 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 partner to whom the qualified public entity will transfer all or a portion of the section 45J credit. The election is irrevocable. The eligible project partner claims the section 45J credit by filing the election statement, provided by the qualified public entity, with its tax return. See section 7 of 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 amount received by you with respect to the qualified nuclear power facility from a zero-emission credit (ZEC) program if the full amount of the section 45U credit is used to reduce payments from such ZEC program.

**Gross receipts** are all amounts received from the production of electricity at the qualified nuclear power facility, including any amount received from electricity services or products provided in conjunction with electricity produced at the qualified nuclear power facility, and sold to an unrelated person during the tax year. This amount also includes any amount received by you with respect to the qualified nuclear power facility from a ZEC 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 August 16, 2022.

**Reduction amount** is the lesser of the product of 0.3 cents multiplied by the kilowatt hours of electricity produced by the taxpayer at the qualified nuclear power facility and sold by the taxpayer to an unrelated person, 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 by the taxpayer at a qualified nuclear power facility and sold to an unrelated person.

**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

For tax years beginning after 2023, the credit under section 45U is calculated by multiplying the kilowatt hours of electricity produced by the taxpayer at a qualified nuclear power facility and sold to an unrelated person during the tax year by 0.3 cents (adjusted for inflation), and then subtracting the “reduction amount” for such tax year.

**Applicable entities.** For tax years beginning after 2023, applicable entities (as defined under section 6417(d)(1)(A)) can elect to treat the zero-emission nuclear power

production credit for electricity produced and sold after 2023, as a payment of income tax. Resulting overpayments may result in refunds.

Applicable entities making the elective payment election for the zero-emission nuclear production credit must file the following:

- Form 7213 and any applicable attachments;
- Form 3800, General Business Credit; and
- Form 990-T, Exempt Organization Business Income Tax Return, or other applicable income tax return.

For a discussion of what is an applicable entity, see *Elective Payment Elections and Transfer Elections* in the Instructions for Form 3800. For more information on elective payment elections under section 6417, see *Elective Payment Elections and Transfer Elections* in the Instructions for Form 3800.

Your election to treat the zero-emission nuclear power production credit as a payment against income tax generally applies to the tax year you make the election. You must make the election and obtain an IRS-issued registration number for the facility in 2024 and each subsequent year before 2033.

**Credit transfers.** For tax years beginning after 2023, under section 6418, eligible taxpayers, partnerships, and S corporations can elect to transfer all or a part of the credit figured in Part II to an unrelated third party in exchange for cash. For more information on credit transfers, see *Registering for and Making EPEs and Transfer Elections* in the Instructions for Form 3800.

**Pre-filing registration requirement for payments or transfers.** Before you file your tax return, if you intend to make an elective payment election or transfer election on Form 3800 for the credit figured in Part II, you must complete a pre-filing registration for each facility. To register, go to [IRS.gov/Credits-Deductions/Register-for-Selective-Payment-or-Transfer-of-Credits](https://www.irs.gov/Credits-Deductions/Register-for-Selective-Payment-or-Transfer-of-Credits). See Pub. 5884, Inflation Reduction Act (IRA) and CHIPS Act of 2022 (CHIPS) Pre-Filing Registration Tool, for more information. Also see *Elective Payment Elections and Transfer Elections* 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 nuclear power facility, a taxpayer must ensure that any laborers and mechanics employed by the taxpayer or any contractor or subcontractor in the alteration or repair of such facility are paid wages at rates not less than the prevailing rates for 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. The correction and penalty mechanisms set forth in section 45(b)(7)(B) apply with respect to a taxpayer's failure to satisfy the prevailing wage requirements.

For further information on the prevailing wage requirements, go to [IRS.gov/Credits-Deductions/](https://www.irs.gov/Credits-Deductions/)

[Frequently-Asked-Questions-About-the-Prevailing-Wage-and-Apprenticeship-Under-the-Inflation-Reduction-Act.](#)

## Specific Instructions

### Part I—Credit for Production From Advanced Nuclear Power Facilities, Section 45J

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: Information on Advanced Nuclear Power Facility

Use lines 1a through 9 to provide information for each facility.

##### Line 1a

Enter the name of the facility. If there is no name for the facility, enter a technical description of the facility.

##### Line 2a

Enter the address of the facility. If the facility does not have an address, enter the coordinates of the qualified facility (longitude and latitude) on lines 2b(i) and 2b(ii).

##### Line 6

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

##### Line 7

Enter the date of 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 and attach a copy of the acceptance letter.

##### Line 8

Indicate whether you are the owner of the facility or an eligible project partner. If you are an eligible project partner, attach the section 45J(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 9

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

#### Section 2: Production From Advanced Nuclear Power Facilities Credit Calculation

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 [Facility limitation](#), earlier.

**Line 4**

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

**Line 8**

Complete a separate Form 7213 to report your distributive share of any advanced nuclear power 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 S); 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' shares 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 Pass-Through Entities" on line 1 of Part I and report the credit amount on line 8 of Part I.

## Part II—Credit for Zero-Emission Nuclear Power Production, Section 45U

### Section 1: Information on Zero-Emission Nuclear Power Facility

Use lines 1 through 4 to provide the information for each facility.

**Line 1**

If applicable, enter your pre-filing registration number for the qualified nuclear power facility that you received from the IRS. See [Pre-filing registration requirement for payments or transfers](#), earlier.

**Line 2a**

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 the owner of the facility is different from the filer, also include the owner's name and taxpayer identification number.

**Lines 3a and 3b**

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 lines 3b(i) and 3b(ii).

**Line 4**

Enter your permit or license number from the Nuclear Regulatory Commission (NRC) to construct and operate your facility.

### Section 2: Zero-Emission Nuclear Power Production Credit Calculation

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 to an unrelated person.

**Line 4**

Enter gross receipts from electricity produced and sold at the facility to unrelated persons during the tax year, including amounts received with respect to the facility from a ZEC program.

**Line 5**

Enter the amounts received with respect to the facility from a ZEC program included on line 4.

**Line 11**

Enter the increased credit amount for the qualified nuclear power facility. If you qualify, multiply the amount on line 10 by 5.0 and attach the required information. If you don't qualify, enter the amount from line 10. See [Prevailing wage requirements](#), earlier.

**Additional information.** You must complete Form 7213 and attach additional information to your timely filed return (including extensions) to claim the increased credit amount for the qualified nuclear power facility. You must attach a separate statement for each facility. The statement must include the following information.

1. Your name and taxpayer identification number and the facility description (including owner information, if different from filer) and the IRS-issued registration number (if applicable) from Part II, Section 1.
2. For alterations or repairs that occur at each facility, include the following.
  - a. The applicable wage determinations (as defined below) for each classification of laborer and mechanic who performed work on the alteration or repair of the facility.
  - b. The wages paid (including any correction payments as defined in section 45(b)(7)(B)(i)(I)) and hours worked for each of the laborer or mechanic classifications engaged in the alteration or repair of the facility.
  - c. The number of laborers and mechanics who received correction payments as the result of any failure to pay the applicable prevailing wage rates.
  - d. The amount of penalty payments owed with respect to any failures to pay the applicable prevailing wage rates.
3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters, in the following form: "Under penalties of perjury, I declare that I have examined this statement, including

accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete.”

**Applicable wage determinations.** Applicable wage determinations are the wages listed for a particular classification of laborer or mechanic for the type of construction and the geographic area, or other applicable wage as determined by the Secretary of Labor.

### 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 T); 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 Pass-Through Entities” on line 2a of Part II and enter the credit amount on line 12 of Part II.

### Line 13

**Partnerships and S corporations.** If you are a partnership or an S corporation electing to transfer any zero-emission nuclear power production credit with respect to a qualified nuclear power facility (or portion thereof) under section 6418(c), you must report the total credit amount with respect to 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' shares 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.



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**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 taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their income tax return.

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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August 29, 2024