

Nuclear Power Production Credit

Attach to your tax return.
 Go to www.irs.gov/Form7213 for instructions and the latest information.

Identifying number

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

Section 1: Information on Advanced Nuclear Power Facility

- 1a** Name or description of nuclear facility: _____
- b** If different than filer, enter (i) owner's name _____
 and (ii) owner's TIN _____.
- 2a** Address of facility (if applicable): _____
- b** Coordinates. **(i)** Latitude: . **(ii)** Longitude: .
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- 3** Construction start date (MM/DD/YYYY): ____ / ____ / ____
- 4** Date facility was placed in service (MM/DD/YYYY): ____ / ____ / ____
- 5** Facility nameplate capacity: _____
- 6** Facility nameplate capacity allocated to you: _____
- 7** Date of acceptance letter from the IRS under Notice 2023-24, section 6.05 (MM/DD/YYYY): ____ / ____ / ____ (attach copy of letter)
- 8** Check one: Owner of facility Eligible project partner under section 45J(e)(2)(B) (eligible project partners attach section 45J(e) Election Statement)
- 9** Is the facility owned through an organization that has made a valid section 761(a) election? Yes No

Section 2: Production From Advanced Nuclear Power Facilities Credit Calculation

1 Portion of the National Megawatt Capacity Limitation (NMCL) allocated to you	1	MW	
2 Facility nameplate capacity	2	MW	
3 Divide line 1 by line 2	3	%	
4 Kilowatt hours of electricity produced and sold to unrelated persons during tax year	4	kWh	
5 Tentative credit:			
a Qualifying electricity production. Multiply line 3 by line 4	5a	kWh	
b Multiply kWh on line 5a by \$0.018	5b		
6 Annual limitation for credit:			
a Divide line 1 by 1,000	6a	MW	
b Multiply line 6a by \$125,000,000	6b		
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 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		

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

Complete Part II only if the facility was placed in service prior to August 16, 2022.

Section 1: Information on Qualified Nuclear Power Facility

- 1** If making an elective payment election or transfer election, enter the IRS-issued registration number of the facility: _____
- 2a** Name or description of qualified nuclear power facility: _____
- b** If different than filer, enter (i) owner's name _____ and (ii) owner's TIN _____.
- 3a** Address of facility (if applicable): _____
- b** Coordinates. **(i)** Latitude: . **(ii)** Longitude: .
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- 4** Active construction permit or license number from the Nuclear Regulatory Commission _____

Section 2: Zero-Emission Nuclear Power Production Credit Calculation

1	Kilowatt hours of electricity produced and sold at facility during tax year	1	kWh	
2	Rate	2	\$0.003	
3	Multiply line 1 by line 2			3
4	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 (ZEC) program	4		
5	Amount of payments from ZEC program (if any) included on line 4	5		
6	If the full amount of the zero-emission nuclear power production credit is used to reduce the ZEC program payments reported on line 5, subtract line 5 from line 4. Otherwise, enter the amount from line 4	6		
7	Multiply line 1 by \$0.025	7		
8	Subtract line 7 from line 6. If zero or less, enter -0-	8		
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 nuclear power facilities. If you meet the prevailing wage requirements, 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 14 from line 13. Report this amount on Form 3800, Part III, line 1u			15