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(Rev. December 2024) Department of the Treasury

Nuclear Power Production Credit

Attach to your tax return. Go to www.irs.gov/Form7213 for instructions and the latest information. OMB No. 1545-0123

Attachment Sequence No. 213

Internal Revenue Service Name(s) shown on return

Identifying number Credit for Production From Advanced Nuclear Power Facilities. Section 45J Section 1: Information on Advanced Nuclear Power Facility Name or description of nuclear facility: If different than filer, enter (i) owner's name and (ii) owner's TIN Address of facility (if applicable) Coordinates. (i) Latitude: (ii) Longitude: 3 Construction start date (MM/DD/YYYY): 4 Date facility was placed in service (MM/DD/YYYY): 5 Facility nameplate capacity: Facility nameplate capacity allocated to you: 6 7 Date of acceptance letter from the IRS under Notice 2023-24, section 6.05 (MM/DD/YYYY): (attach copy of letter) Eligible project partner under section 45J(e)(2)(B) (eligible project partners attach 8 Check one: Owner of facility section 45J(e) Election Statement) Is the facility owned through an organization that has made a valid section 761(a) election? Section 2: Production From Advanced Nuclear Power Facilities Credit Calculation Portion of the National Megawatt Capacity Limitation (NMCL) allocated 1 to you MW 2 2 Facility nameplate capacity MW 3 Divide line 1 by line 2. 3 % 4 Kilowatt hours of electricity produced and sold to unrelated persons 4 kWh 5 Tentative credit: Qualifying electricity production. Multiply line 3 by line 4 5a kWh Multiply kWh on line 5a by \$0.018 Annual limitation for credit: 6 а Divide line 1 by 1,000 6a MW Multiply line 6a by \$125,000,000 Smaller of line 5b or 6b 7 7 Credit for production from advanced nuclear power facilities from partnerships, S corporations, 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, 9 10 10

Estates and trusts, subtract line 10 from line 9. Report this amount on Form 3800, Part III, line 1cc

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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 If making an elective payment election or transfer election, enter the IRS-issued registration number of the facility: Name or description of qualified nuclear power facility: 2a If different than filer, enter (i) owner's name b and (ii) owner's TIN Address of facility (if applicable): 3a Coordinates. Latitude: (ii) Longitude: Enter a "+" (plus) or "-" (minus) sign in the first box Active construction permit or license number from the Nuclear Regulatory Commission Section 2: Zero-Emission Nuclear Power Production Credit Calculation Kilowatt hours of electricity produced and sold at facility during tax year 1 kWh . . . \$0.003 2 3 Multiply line 1 by line 2 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 Amount of payments from ZEC program (if any) included on line 4. 5 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 Subtract line 7 from line 6. If zero or less, enter -0-8 8 Enter the smaller of line 3 or 16% (0.16) of line 8. 9 9 10 Subtract line 9 from line 3 10 Increased credit amount for qualified nuclear power facilities. If you meet the prevailing wage 11 requirements, multiply the amount on line 10 by 5.0. Otherwise, enter the amount from 11 Credit for production from zero-emission nuclear power facilities from partnerships, S corporations, 12 12 Total of lines 11 and 12. Estates and trusts, go to line 14. Partnerships and S corporations, stop 13 here and report this amount on Schedule K. All others, stop here and report this amount on Form 13 14 14

Estates and trusts, subtract line 14 from line 13. Report this amount on Form 3800, Part III, line 1u

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