

# Nuclear Power Production Credit

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form7213](http://www.irs.gov/Form7213) for instructions and the latest information.

Name(s) shown on return

Identifying number

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

### Section 1: Facility information

- A** Name or description of nuclear facility: \_\_\_\_\_
- B** Location of facility, including coordinates (latitude and longitude).
  - i** Address of facility (if applicable): \_\_\_\_\_
  - ii** Coordinates (if applicable). Latitude:    .       Longitude:     .      

Enter a "+" (plus) or "-" (minus) sign in the first box.      Enter a "+" (plus) or "-" (minus) sign in the first box.
- C** Construction start date (MM/DD/YYYY): \_\_\_\_ / \_\_\_\_ / \_\_\_\_
- D** Date facility was placed in service (MM/DD/YYYY): \_\_\_\_ / \_\_\_\_ / \_\_\_\_
- E** 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)
- H** Check one:     Owner of facility       Eligible project partner under section 45J(e)(2)(B) (eligible project partners attach section 45J(e) Election Statement)
- I** 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

<b>1</b> Portion of the National Megawatt Capacity Limitation (NMCL) allocated to you . . . . .	<b>1</b>		MW	
<b>2</b> Facility nameplate capacity . . . . .	<b>2</b>		MW	
<b>3</b> Divide line 1 by line 2 . . . . .	<b>3</b>		%	
<b>4</b> Kilowatt hours of electricity produced and sold to unrelated persons during 2023 . . . . .	<b>4</b>		kWh	
<b>5</b> Tentative credit:				
<b>a</b> Qualifying electricity production. Multiply line 3 by line 4 . . . . .	<b>5a</b>		kWh	
<b>b</b> Multiply kWh on line 5a by \$0.018 . . . . .	<b>5b</b>			
<b>6</b> Annual limitation for credit:				
<b>a</b> Divide line 1 by 1,000 . . . . .	<b>6a</b>		MW	
<b>b</b> Multiply line 6a by \$125,000,000 . . . . .	<b>6b</b>			
<b>7</b> Smaller of line 5b or 6b . . . . .				<b>7</b>
<b>8</b> Credit for production from advanced nuclear power facilities from partnerships, S corporations, estates, and trusts . . . . .				<b>8</b>
<b>9</b> 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 . . . . .				<b>9</b>
<b>10</b> Amount allocated to beneficiaries of the estate or trust . . . . .				<b>10</b>
<b>11</b> Estates and trusts, subtract line 10 from line 9. Report this amount on Form 3800, Part III, line 1cc . . . . .				<b>11</b>

For Paperwork Reduction Act Notice, see the separate instructions.

**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: Facility information**

- A** IRS-issued registration number for the facility: \_\_\_\_\_
- B** Name or description of qualified nuclear power facility: \_\_\_\_\_
- C** Location of facility, including coordinates (latitude and longitude).
  - i** Address of facility (if applicable): \_\_\_\_\_
  - ii** Coordinates (if applicable). Latitude:    .       Longitude:     .      

Enter a "+" (plus) or "-" (minus) sign in the first box.

Enter a "+" (plus) or "-" (minus) sign in the first box.
- D** **i** Facility nameplate capacity: \_\_\_\_\_ **ii** Facility nameplate capacity allocated to you: \_\_\_\_\_
- E** Active construction permit or license number from the Nuclear Regulatory Commission \_\_\_\_\_ (attach copy of permit or license)

**Section 2: Zero-emission nuclear power production credit calculation**

<b>1</b>	Kilowatt hours of electricity produced and sold at facility during tax year	<b>1</b>			
<b>2</b>	Rate . . . . .	<b>2</b>	kWh		
<b>3</b>	Multiply line 1 by line 2 . . . . .		\$0.003		<b>3</b>
<b>4</b>	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-emissions credit (ZEC) program . . . . .	<b>4</b>			
<b>5</b>	Amount of payments from ZEC program (if any) included on line 4 . . . . .	<b>5</b>			
<b>6</b>	If the ZEC program payments on line 5 are reduced with respect to this section 45U zero-emission nuclear power production credit, subtract line 5 from line 4. Otherwise, enter the amount from line 4 . . . . .	<b>6</b>			
<b>7</b>	Multiply line 1 by \$0.025 . . . . .	<b>7</b>			
<b>8</b>	Subtract line 7 from line 6. If zero or less, enter -0- . . . . .	<b>8</b>			
<b>9</b>	Enter the smaller of line 3 or 16% (0.16) of line 8 . . . . .				<b>9</b>
<b>10</b>	Subtract line 9 from line 3 . . . . .				<b>10</b>
<b>11</b>	Increased credit amount for qualified facilities. If you meet the prevailing wage rules, multiply the amount on line 10 by 5.0. Otherwise, enter the amount from line 10. See instructions . . . . .				<b>11</b>
<b>12</b>	Credit for production from zero-emission nuclear power facilities from partnerships, S corporations, estates, and trusts . . . . .				<b>12</b>
<b>13</b>	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 . . . . .				<b>13</b>
<b>14</b>	Amount allocated to beneficiaries of the estate or trust . . . . .				<b>14</b>
<b>15</b>	Estates and trusts, subtract line 14 from line 13. Report this amount on Form 3800, Part III, line 1u . . . . .				<b>15</b>