## **7213**

Department of the Treasury Internal Revenue Service

## **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

2023

Attachment Sequence No. 213

Name(s) shown on return

Identifying number

Part I Credit for Production From Advanced Nuclear Power Facilities, Section 45J					
Section 1: Facility information					
Α	Name or description of nuclear facility:				
B i	Location of facility, including coordinates (latitude and longitude).  Address of facility (if applicable):				
ii	Coordinates (if applicable). Latitude: Enter a "+" (plus) or "-" (minus) sign in the first box.	Lon	gitude:	r "-" (mi	nus) sign in the first box.
C D E F	Construction start date (MM/DD/YYYY): / / Date facility was placed in service (MM/DD/YYYY): / / Facility nameplate capacity: Facility nameplate capacity allocated to you:	_			
G	Date of acceptance letter from the IRS under Notice 2023-24, section 6.09 copy of letter)	5 (MM)	/DD/YYYY):/		/ (attach
Н	Check one: Owner of facility Eligible project partner under section 45J(e) Election Statement		45J(e)(2)(B) (eligible	proje	ct partners attach
I	Is the facility owned through an organization that has made a valid section 76	1(a) ele	ction?	□ 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 2023	4	kWh		
5	Tentative credit:	Eo	1.34/1-		
a b	Qualifying electricity production. Multiply line 3 by line 4	5a 5b	kWh		
6	Annual limitation for credit:	30			
а	Divide line 1 by 1,000	6a	MW		
b	Multiply line 6a by \$125,000,000	-	10100		
7	Smaller of line 5b or 6b			7	
8	Credit for production from advanced nuclear power facilities from partrestates, and trusts	nership	s, 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,				
	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 For	m 380	0, Part III, line 1cc	11	

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## Zero-Emission Nuclear Power Production Credit, Section 45U Part II Complete Part II only if the facility was placed in service prior to August 16, 2022. Section 1: Facility information IRS-issued registration number for the facility: Α Name or description of qualified nuclear power facility: В С Location of facility, including coordinates (latitude and longitude). Address of facility (if applicable): 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: \_\_\_ Active construction permit or license number from the Nuclear Regulatory Commission \_\_\_\_\_ (attach copy of Ε permit or license) Section 2: Zero-emission nuclear power production credit calculation Kilowatt hours of electricity produced and sold at facility during tax year kWh \$0.003 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-emissions credit (ZEC) program . . . 4 Amount of payments from ZEC program (if any) included on line 4 . . . 5 5 6 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 . . . . . 6 7 7 8 9 9 10 10 Increased credit amount for qualified facilities. If you meet the prevailing wage rules, multiply the 11 amount on line 10 by 5.0. Otherwise, enter the amount from line 10. See instructions . . . . . 11 Credit for production from zero-emission nuclear power facilities from partnerships, S corporations, 12 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 13 14 14 15 Estates and trusts, subtract line 14 from line 13. Report this amount on Form 3800, Part III, line 1u