



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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

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 program	4			
5 Amount of zero-emission credit	5			
6 If the zero-emission credits on line 5 are reduced with respect to the zero-emission power production credit, subtract line 5 from line 4. If not, enter the amount on 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 facilities. If you qualify, 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