

# Return for Nuclear Decommissioning Funds and Certain Related Persons

For the calendar year 19\_\_\_\_, or fiscal year beginning \_\_\_\_\_, 19\_\_\_\_, and ending \_\_\_\_\_, 19\_\_\_\_

<b>Please Type or Print</b>	Name of fund	Employer identification number (see instructions)
	Name of other person filing return (see instructions)	Social security number (see instructions)
	Address of filer (number and street)	Employer identification number of public utility (see instructions)
	City or town, state, and ZIP code	

Return filed by (see General Instructions, check box that applies):  Fund  Trustee  Disqualified person

**Part I Income and Deductions of Fund (see instructions)**

<b>Income</b>	1 Interest (see instructions)	1	
	2 Net gain, if any, from sale or other disposition of assets (see instructions)	2	
	3 Other income (attach schedule)	3	
	4 Gross income	4	
<b>Deductions</b>	5 Compensation of trustees	5	
	6 Other salaries and wages	6	
	7 Accounting and legal services	7	
	8 Investment expenses	8	
	9 Actuarial expenses	9	
	10 Other administrative costs	10	
	11 Total deductions (add lines 5 through 10)	11	
	12a Modified gross income before net operating loss deduction (subtract line 11 from line 4)	12a	
b Net operating loss deduction		12b	
c Modified gross income (subtract line 12b from line 12a)		12c	

**Part II Tax Computation**

<b>13</b>	Total tax (see instructions for computation worksheet)	<b>13</b>	
<b>14</b>	Credits and payments:		
a	Overpayment from prior year allowed as a credit		
b	Current year estimated tax payments		
c	Less refund of prior year estimated tax applied for on Form 4466 ( )		
d	Tax deposited with Form 7004		
e	Total credits and payments (add 14a through d)	<b>14e</b>	
<b>15</b>	Enter any PENALTY for underpayment of estimated tax-check <input type="checkbox"/> if Form 2220 is attached	<b>15</b>	
<b>16</b>	TAX DUE—If the total of lines 13 and 15 is more than line 14e, enter AMOUNT OWED	<b>16</b>	
<b>17</b>	OVERPAYMENT—If line 14e is more than the total of lines 13 and 15, enter AMOUNT OVERPAID	<b>17</b>	
<b>18</b>	Enter amount of line 17 you want: <b>Credited to next year's estimated tax</b> ▶ _____ <b>Refunded</b> ▶ _____	<b>18</b>	

The books are in care of ▶ \_\_\_\_\_ Telephone number ▶ ( ) \_\_\_\_\_

Located at ▶ \_\_\_\_\_

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of person filing return	Date	Title
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Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security number
Firm's name (or yours, if self-employed) and address	E.I. No.	ZIP code	

<b>Part III Total Assets and Capital Account</b>		Beginning of year	End of year
<b>Assets</b>			
1	Cash . . . . .	1	
2	Savings and interest bearing accounts . . . . .	2	
3	U.S. government obligations . . . . .	3	
4	State and local government obligations . . . . .	4	
5	Other assets and investments (attach schedules) . . . . .	5	
6	Total assets (add lines 1 through 5) . . . . .	6	
<b>Liabilities and Capital Account</b>			
7	Liabilities . . . . .	7	
8	Net worth or capital account . . . . .	8	
9	Surplus . . . . .	9	
10	Total (add lines 7, 8, and 9) . . . . .	10	

<b>Part IV Compensation of Trustees (see instructions)</b>			
(a) Name of trustee	(b) Social security number	(c) Expense account, other allowances	(d) Amount of compensation

Total compensation of trustees. Enter here and on line 5, page 1. . . . .

<b>Part V Questionnaire</b>		Yes	No
1a	Enter the amount of contributions the fund received during the year under section 468A(a) \$ _____		
b	Enter the amount of distributions includible in income by the creating utility under section 468A(c)(1) \$ _____		
c	Enter the amount of tax-exempt interest received for the year \$ _____		
2	During the year were any contributions received other than cash payments deductible by the utility under section 468A?		
3	During the year did the fund maintain any part of its accounting/tax records on a computerized system?		
4	During the year were fund assets used for any purpose other than paying the fund's administrative or incidental expenses (including taxes), for making investments, or for direct or indirect payment of decommissioning costs of a nuclear power plant owned by the creating utility? If "Yes," attach an explanation . . . . .		
5	Self-dealing:		
a	Has the fund engaged in any of the following acts during the year, either directly or indirectly, with one or more disqualified persons—		
	(1) Sale, exchange, or leasing of property? . . . . .		
	(2) Borrowing or lending of money or other extension of credit? . . . . .		
	(3) Furnishing of goods, services, or facilities? . . . . .		
	(4) Payment of compensation (or payment or reimbursement of expenses)? . . . . .		
	(5) Transfer to, or use by or for the benefit of, a disqualified person of any part of the fund's income or assets? . . . . .		
b	If any of lines 5a(1) through 5a(5) is "Yes," were all of the acts excepted acts? . . . . .		
c	If the answer to 5b is "No," attach a schedule listing the act; the date of the act; and the name, address, and social security number of each trustee and/or disqualified person who engaged in the act.		
d	Has corrective action been taken with respect to any transaction which resulted in section 4951 taxes being imposed on any trustee or disqualified person with respect to the fund? . . . . . If "Yes," attach complete details of the corrective action; also explain any uncorrected acts.		

**Part VI Initial Taxes on Self-Dealing (Section 4951)**

**Section A.—Acts of Self-Dealing and Tax Computation**

(a) Act number	(b) Date of act	(c) Description of act
1		
2		
(d) Names of disqualified persons liable for tax		(e) Names of trustees liable for tax
(f) Amount involved in act	(g) Initial tax on self-dealing disqualified person (10% of column (f))	(h) Tax on trustee (if applicable) (2½% of column (f))

**Section B.—Summary of Initial Taxes**

1	Enter section 4951 tax on disqualified person (Section A, column (g)) . . . . .	
2	Enter section 4951 tax on trustee (Section A, column (h)) . . . . .	
3	Tax due (see instructions). (Do not enter this amount in Part II.) Pay in full with return. (Make check or money order payable to "Internal Revenue Service.") . . . . .	