

Return for Nuclear Decommissioning Funds and Certain Related Persons

OMB No. 1545-0954
 Expires 10-31-91

► For tax years beginning after December 31, 1987

For the calendar year 19____, or fiscal year beginning _____, 19____, and ending _____, 19____.

Please Type or Print	Name of fund	A Employer identification number of fund (see instructions)
	Name of trustee or disqualified person (complete if filing to report section 4951 taxes)	
	Address of filer (number and street or P.O. box number if mail is not delivered to street address)	B Identifying number of trustee or disqualified person (see instructions)
	City or town, state, and ZIP code	

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

D Check applicable boxes: (1) Final return (2) Change in address (3) Amended return

Part I—Computation of Fund Income Tax

Income	1 Taxable interest	1		
	2 Capital gain net income (attach Schedule D (Form 1120))	2		
	3 Other income (attach schedule)	3		
	4 Gross income (add lines 1 through 3)	4		
Deductions	5 Trustees fees	5		
	6 Taxes	6		
	7 Accounting and legal services	7		
	8 Other deductions (attach schedule)	8		
	9 Total deductions (add lines 5 through 8)	9		
	10 Modified gross income before net operating loss deduction (subtract line 9 from line 4)	10		
	11 Net operating loss deduction	11		
	12 Modified gross income (subtract line 11 from line 10)	12		
Tax and Payments	13 Total tax—Enter 34% of line 12	13		
	14 Payments:			
	a Overpayment from prior year allowed as a credit	14a		
	b Current year estimated tax payments	14b		
	c Less refund of overpaid estimated tax applied for on Form 4466	14c	()
	d Bal ►	14d		
	e Tax deposited with Form 7004	14e		
	f Total payments (add lines 14d and e)	14f		
	15 Enter any penalty for underpayment of estimated tax—check <input type="checkbox"/> if Form 2220 is attached.	15		
	16 Tax due—if the total of lines 13 and 15 is more than line 14f, enter amount owed	16		
17 Overpayment—If line 14f is more than the total of lines 13 and 15, enter amount overpaid	17			
18 Enter amount of line 17 you want: Credited to next year's estimated tax ►	18			
		Refunded ►		

E 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	
Paid Preparer's Use Only	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 ►	

Schedule L Balance Sheets		Beginning of year		End of year	
Assets					
1	Cash	1			
2	Certificates of deposit	2			
3	U.S. government obligations	3			
4	State and local government obligations	4			
5	Other assets (attach schedule)	5			
6	Total assets (add lines 1 through 5)	6			
Liabilities and Fund Balance					
7	Liabilities	7			
8	Fund balance	8			
9	Total liabilities and fund balance (add lines 7 and 8)	9			

Additional Information (See instruction G.)		Yes	No
F(1) Enter name of the electing taxpayer ▶			
(2) Enter the employer identification number of the electing taxpayer ▶			
G(1) Enter the amount of contributions the fund received during the year under section 468A(a) ▶ \$			
(2) Enter the amount of nuclear decommissioning costs allocable to the fund that is included in the electing taxpayer's cost of service for ratemaking purposes for the tax year ▶ \$			
(3) Enter the ruling amount for the tax year under section 468A(d)(2) ▶ \$			
(4) Enter the amount of distributions includible in income by the electing taxpayer under section 468A(c)(1) ▶ \$			
(5) Enter the amount of tax-exempt interest received for the year. ▶ \$			
H During the year were any contributions received other than cash payments deductible by the electing taxpayer under section 468A?			
I 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 or leased by the electing taxpayer? If "Yes," attach an explanation			
J Self-dealing:			
(1) Has the fund engaged in any of the following acts during the year, either directly or indirectly, with one or more disqualified persons?—			
(a) Sale, exchange, or leasing of property			
(b) Borrowing or lending of money or other extension of credit			
(c) Furnishing of goods, services, or facilities			
(d) Payment of compensation (or payment or reimbursement of expenses)			
(e) Transfer to, or use by or for the benefit of, a disqualified person of any part of the fund's income or assets			
(2) If any of items J(1)(a) through J(1)(e) are answered "Yes," were all of the acts excepted acts?			
(3) If the answer to J(2) is "No," attach a schedule listing the act; the date of the act; and the name, address, and identifying number of each trustee and/or disqualified person who engaged in the act.			
(4) 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 II—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))
Total ▶		

Section B.—Summary of Initial Taxes

1	Enter section 4951 tax on disqualified person (Section A, column (g))	1	
2	Enter section 4951 tax on trustee (Section A, column (h))	2	
3	Total section 4951 taxes (add lines 1 and 2)	3	
4	Less: Tax paid with Form 2758.	4	
5	Tax due —Enter excess of line 3 over line 4. (Do not enter this amount in Part I.) Pay in full with return. (Make check or money order payable to "Internal Revenue Service.")	5	
6	Overpayment —Enter excess of line 4 over line 3	6	