

# 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	<b>A Employer identification number of fund</b> (see instructions)
	Name of trustee or disqualified person (complete if filing to report section 4951 taxes)	
	Address of filer.—Number, street, and room or suite no. (If a P.O. box, see page 2 of Instructions.)	<b>B Identifying number of trustee or disqualified person</b> (see instructions)
	City or town, state, and ZIP code	

**C** Return filed for (see Specific Instructions, check applicable box):  Fund  Trustee  Disqualified person

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

**E** The books are in care of ▶ \_\_\_\_\_ Telephone number ▶ (\_\_\_\_\_) \_\_\_\_\_  
 Located at ▶ \_\_\_\_\_

### Part I—Computation of Fund Income Tax

<b>Income</b>	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		
<b>Deductions</b>	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 (See Specific Instructions.) . . . . .	11		
<b>Tax and Payments</b>	12 <b>Modified gross income.</b> Subtract line 11 from line 10 . . . . .	12		
	13 <b>Total tax</b> —See instructions for tax rate. . . . .	13		
	14 <b>Payments:</b>			
	a Overpayment from prior year allowed as a credit . . . . .	14a		
	b Current year estimated tax payments . . . . .	14b		
	c Refund applied for on Form 4466 . . . . .	14c	(	)
	d Subtract line 14c from the total of line 14a and line 14b . . . . .	14d		
	e Tax deposited with Form 7004 . . . . .	14e		
	f Total payments (add lines 14d and 14e) . . . . .	14f		
	15 Enter any <b>penalty</b> for underpayment of estimated tax—check if Form 2220 is attached <input type="checkbox"/> . . . . .	15		
	16 <b>Tax due.</b> If the total of lines 13 and 15 is more than line 14f, enter amount owed . . . . .	16		
17 <b>Overpayment.</b> 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: <b>Credited to next year's estimated tax</b> ▶ <b>Refunded</b> ▶	18			

**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.

▶ \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_  
 Signature of person filing return

**Paid Preparer's Use Only**

Preparer's signature ▶ \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's social security number \_\_\_\_\_

Firm's name (or yours if self-employed) and address ▶ \_\_\_\_\_ E.I. No. ▶ \_\_\_\_\_  
 ZIP code ▶ \_\_\_\_\_

<b>Schedule L Balance Sheets</b>		Beginning of year		End of year	
<b>Assets</b>					
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			
<b>Liabilities and Fund Balance</b>					
7	Liabilities . . . . .	7			
8	Fund balance . . . . .	8			
9	Total liabilities and fund balance (add lines 7 and 8). . . . .	9			

<b>Schedule M Other Information (See instructions on page 3.)</b>		Yes	No
1a	Enter name of the electing taxpayer ▶		
b	Enter the employer identification number of the electing taxpayer ▶		
2a	Enter the amount of contributions the fund received during the year under section 468A(a) ▶ \$		
b	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 ▶ \$		
c	Enter the ruling amount for the tax year under section 468A(d)(2) ▶ \$		
d	Enter the amount of distributions includible in income by the electing taxpayer under section 468A(c)(1) ▶ \$		
e	Enter the amount of tax-exempt interest received for the year ▶ \$		
3	During the year were any contributions received other than cash payments deductible by the electing taxpayer under section 468A?		
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 or leased by the electing taxpayer? 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?—		
	(i) Sale, exchange, or leasing of property . . . . .		
	(ii) Borrowing or lending of money or other extension of credit . . . . .		
	(iii) Furnishing of goods, services, or facilities . . . . .		
	(iv) Payment of compensation (or payment or reimbursement of expenses) . . . . .		
	(v) 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 items 5a(i) through 5a(v) are answered "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 identifying number of each trustee and/or disqualified person who engaged in the act.		
d	Has any self-dealer or trustee taken any action to "correct" any act of self-dealing? (See section 4951(e)(3) for the definition of "correct.") . . . . .		
	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	Tax paid with Form 2758. . . . .	4		
5	<b>Tax due</b> —Enter the excess, if any, 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	<b>Overpayment</b> —Enter the excess, if any, of line 4 over line 3. . . . .	6		