

(Rev. December 2003)
Department of the Treasury
Internal Revenue Service

For the calendar year 20 , or fiscal year beginning ,20 , and ending ,20

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, street, and room or suite no. If a P.O. box, see page 3 of instructions.	B Identifying number of trustee or disqualified person (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) Name change (3) Address change (4) Amended return

E The books are in care of ▶ Telephone number ▶ (.....)
Located at ▶

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 (see instructions on page 3)	11	
Tax and Payments	12 Modified gross income. Subtract line 11 from line 10	12	
	13 Total tax. Multiply line 12 by 20%	13	
	14 Payments:		
	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 lines 14a and 14b	14d	
	e Tax deposited with Form 7004	14e	
	f Total payments. Add lines 14d and 14e	14f	
	15 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>	15	
	16 Tax due. If line 14f is smaller than the total of lines 13 and 15, enter amount owed	16	
17 Overpayment. If line 14f is larger 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 ▶ Refunded ▶	18		

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 officer _____	Date _____	Title _____
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May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only	Preparer's signature ▶ _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP Code ▶ _____	EIN _____	Phone no. () _____	

Schedule L Balance Sheets		(a) Beginning of year	(b) 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	

Schedule M Other Information		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 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 or accrued 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 (see instructions on page 3):		
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 lines 5a(i) through 5a(v) are answered "Yes," were all of the acts self-dealing exceptions? (see inst.) . .		
c	If the answer to line 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 the instructions on page 4 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	Tax due. 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 "United States Treasury.")	5	
6	Overpayment. Enter the excess, if any, of line 4 over line 3	6	

