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Final regulations: Nuclear power plant decommissioning

The U.S. Treasury Department and IRS today released for publication in the Federal Register final regulations (T.D. 9906) under section 468A relating to deductions for contributions to trusts maintained for decommissioning nuclear power plants and the use of amounts in those trusts to decommission nuclear plants.

The [final regulations](#) [PDF 284 KB] revise and clarify certain provisions in existing regulations to address issues that have arisen as more nuclear plants started the decommissioning process.

Today's release finalizes regulations that were proposed in December 2016. The preamble explains that, in general, the final regulations follow the approach of the proposed regulations with some modifications based on the recommendations made in the comments received about the proposed regulations.

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