



**Note:** *The draft you are looking for begins on the next page.*

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# Carbon Oxide Sequestration Credit

Attach to your tax return.  
 Go to [www.irs.gov/Form8933](http://www.irs.gov/Form8933) for instructions and the latest information.

Identifying number

## Part I Information About You

Check the applicable box(es). See instructions before completing this form.

- 1 You have obtained an analysis of lifecycle greenhouse gas emissions (LCA) approved by the IRS
- 2 You physically or contractually ensured the capture of qualified carbon oxide during the tax year
- 3 You physically or contractually ensured the disposal, usage as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, or utilization of captured qualified carbon oxide during the tax year
- 4 You elected to allow another taxpayer to claim the carbon oxide sequestration credit that you would've otherwise been entitled to
- 5 Another taxpayer elected to allow you to claim the carbon oxide sequestration credit that they would've otherwise been entitled to
- 6 Reserved for future use
- 7 Reserved for future use
- 8 Reserved for future use

## Part II Information About Facility (see instructions)

- 1 IRS-issued registration number for the facility: \_\_\_\_\_
- 2 Facility's EPA e-GGRT ID number(s), if available: \_\_\_\_\_
- 3 Type and description of facility you are claiming (see instructions): \_\_\_\_\_
- 4 Location of facility, including coordinates (latitude and longitude):  
 a Address of the facility (if applicable): \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- b Coordinates (if applicable). Latitude:           Longitude:            
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- 5 Date construction began (MM/DD/YYYY): \_\_\_\_\_
- 6 Date placed in service (MM/DD/YYYY): \_\_\_\_\_
- 7 Total metric tons of carbon oxide captured during the calendar year: \_\_\_\_\_

## Part III Credit Calculations

### Section A—Facilities at Which Qualified Carbon Oxide Qualifies for a Credit Under Section 45Q(a)(1) or (2) for Which an Election Was Made Under Section 45Q(b)(3)

|   |   |           |           |
|---|---|-----------|-----------|
| <b>1 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).</b> | a Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit | <b>1a</b> | <b>1c</b> |
|   | b Inflation-adjusted credit rate (see instructions)   | <b>1b</b> |           |
|   | c Multiply line 1a by line 1b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner                        |           |           |
| <b>2 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b>   | a Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit | <b>2a</b> | <b>2c</b> |
|   | b Inflation-adjusted credit rate (see instructions)   | <b>2b</b> |           |
|   | c Multiply line 2a by line 2b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner                          |           |           |
| <b>3 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, and utilized as described in section 45Q(f)(5).</b>   | a Metric tons captured and utilized and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit    | <b>3a</b> |           |

**Part III Credit Calculations** *(continued)*

**Section A—Facilities at Which Qualified Carbon Oxide Qualifies for a Credit Under Section 45Q(a)(1) or (2) for Which an Election Was Made Under Section 45Q(b)(3)** *(continued)*

|  |           |  |           |  |
|--|-----------|--|-----------|--|
| <p><b>b</b> Inflation-adjusted credit rate (see instructions) . . . . .</p>  | <b>3b</b> |  |           |  |
| <p><b>c</b> Multiply line 3a by line 3b. See instructions for attaching Model Certificates CF and UTZ . . . . .</p>  |           |  | <b>3c</b> |  |
| <p><b>4 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).</b></p>  |           |  |           |  |
| <p><b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements*<br/>                 _____ x Credit rate: _____ (see instructions) . . . . .</p>   | <b>4a</b> |  |           |  |
| <p><b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements*<br/>                 _____ x Credit rate: _____ (see instructions) . . . . .</p>   | <b>4b</b> |  |           |  |
| <p><b>c</b> Add lines 4a and 4b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .</p>   |           |  | <b>4c</b> |  |
| <p><b>5 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b></p>  |           |  |           |  |
| <p><b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements*<br/>                 _____ x Credit rate: _____ (see instructions) . . . . .</p>   | <b>5a</b> |  |           |  |
| <p><b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements*<br/>                 _____ x Credit rate: _____ (see instructions) . . . . .</p>   | <b>5b</b> |  |           |  |
| <p><b>c</b> Add lines 5a and 5b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .</p>   |           |  | <b>5c</b> |  |
| <p><b>6 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, and utilized as described in section 45Q(f)(5).</b></p>  |           |  |           |  |
| <p><b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements*<br/>                 _____ x Credit rate: _____ (see instructions) . . . . .</p>   | <b>6a</b> |  |           |  |
| <p><b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements*<br/>                 _____ x Credit rate: _____ (see instructions) . . . . .</p>   | <b>6b</b> |  |           |  |
| <p><b>c</b> Add lines 6a and 6b. See instructions for attaching Model Certificates CF and UTZ . . . . .</p>  |           |  | <b>6c</b> |  |
| <p>* Check the box and enter metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the credit.</p>   |           |  |           |  |
| <p><b>Section B—Qualified Facilities Under Section 45Q(a)(3) or (4) for Which No Election Was Made Under Section 45Q(b)(3)</b></p>   |           |  |           |  |
| <p><b>7 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).</b></p> |           |  |           |  |
| <p><b>a</b> Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit . . . . .</p>  | <b>7a</b> |  |           |  |
| <p><b>b</b> Section 45Q(a)(3) applicable dollar amount (see instructions) . . . . .</p>  | <b>7b</b> |  |           |  |
| <p><b>c</b> Multiply line 7a by line 7b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .</p>   |           |  | <b>7c</b> |  |
| <p><b>8 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b></p>   |           |  |           |  |
| <p><b>a</b> Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit . . . . .</p>  | <b>8a</b> |  |           |  |
| <p><b>b</b> Section 45Q(a)(4) applicable dollar amount (see instructions) . . . . .</p>  | <b>8b</b> |  |           |  |
| <p><b>c</b> Multiply line 8a by line 8b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .</p>   |           |  | <b>8c</b> |  |

**Part III Credit Calculations** *(continued)*

**Section B—Qualified Facilities Under Section 45Q(a)(3) or (4) for Which No Election Was Made Under Section 45Q(b)(3)** *(continued)*

|   |  |            |            |  |  |            |  |  |  |            |
|---|--|------------|------------|--|--|------------|--|--|--|------------|
| <p><b>9</b> <b>Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, and before 2023, during the 12-year period beginning on the date the equipment was originally placed in service, and utilized as described in section 45Q(f)(5).</b></p> <p>a Metric tons captured and utilized and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit . . . . .</p> <p>b Section 45Q(a)(4) applicable dollar amount (see instructions) . . . . .</p> <p>c Multiply line 9a by line 9b. See instructions for attaching Model Certificates CF and UTZ . . . . .</p>   | <table border="1"> <tr> <td style="width: 100px;"></td> <td style="width: 100px; text-align: center;"><b>9a</b></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>9b</b></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><b>9c</b></td> </tr> </table>    |            | <b>9a</b>  |  |  | <b>9b</b>  |  |  |  | <b>9c</b>  |
|   | <b>9a</b>  |            |            |  |  |            |  |  |  |            |
|   | <b>9b</b>  |            |            |  |  |            |  |  |  |            |
|   |  | <b>9c</b>  |            |  |  |            |  |  |  |            |
| <p><b>10</b> <b>Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).</b></p> <p>a <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$85</p> <p>b <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$17</p> <p>c Add lines 10a and 10b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .</p> | <table border="1"> <tr> <td style="width: 100px;"></td> <td style="width: 100px; text-align: center;"><b>10a</b></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>10b</b></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><b>10c</b></td> </tr> </table> |            | <b>10a</b> |  |  | <b>10b</b> |  |  |  | <b>10c</b> |
|   | <b>10a</b>   |            |            |  |  |            |  |  |  |            |
|   | <b>10b</b>   |            |            |  |  |            |  |  |  |            |
|   |  | <b>10c</b> |            |  |  |            |  |  |  |            |
| <p><b>11</b> <b>Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b></p> <p>a <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$60</p> <p>b <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$12</p> <p>c Add lines 11a and 11b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .</p>   | <table border="1"> <tr> <td style="width: 100px;"></td> <td style="width: 100px; text-align: center;"><b>11a</b></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>11b</b></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><b>11c</b></td> </tr> </table> |            | <b>11a</b> |  |  | <b>11b</b> |  |  |  | <b>11c</b> |
|   | <b>11a</b>   |            |            |  |  |            |  |  |  |            |
|   | <b>11b</b>   |            |            |  |  |            |  |  |  |            |
|   |  | <b>11c</b> |            |  |  |            |  |  |  |            |
| <p><b>12</b> <b>Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, and utilized as described in section 45Q(f)(5).</b></p> <p>a <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$60</p> <p>b <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$12</p> <p>c Add lines 12a and 12b. See instructions for attaching Model Certificates CF and UTZ . . . . .</p>  | <table border="1"> <tr> <td style="width: 100px;"></td> <td style="width: 100px; text-align: center;"><b>12a</b></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>12b</b></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><b>12c</b></td> </tr> </table> |            | <b>12a</b> |  |  | <b>12b</b> |  |  |  | <b>12c</b> |
|   | <b>12a</b>   |            |            |  |  |            |  |  |  |            |
|   | <b>12b</b>   |            |            |  |  |            |  |  |  |            |
|   |  | <b>12c</b> |            |  |  |            |  |  |  |            |

\* Check the box and enter metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the credit.

**Section C—Qualified Direct Air Capture (DAC) Facilities Under Section 45Q(d) Placed in Service After 2022**

|   |  |            |            |  |  |            |  |  |  |            |
|---|--|------------|------------|--|--|------------|--|--|--|------------|
| <p><b>13</b> <b>Qualified carbon oxide captured using DAC equipment originally placed in service at a qualified DAC facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).</b></p> <p>a <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$180</p> <p>b <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$36</p> <p>c Add lines 13a and 13b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .</p> | <table border="1"> <tr> <td style="width: 100px;"></td> <td style="width: 100px; text-align: center;"><b>13a</b></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>13b</b></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><b>13c</b></td> </tr> </table> |            | <b>13a</b> |  |  | <b>13b</b> |  |  |  | <b>13c</b> |
|   | <b>13a</b>   |            |            |  |  |            |  |  |  |            |
|   | <b>13b</b>   |            |            |  |  |            |  |  |  |            |
|   |  | <b>13c</b> |            |  |  |            |  |  |  |            |

**Part III Credit Calculations** *(continued)*

**Section C—Qualified Direct Air Capture (DAC) Facilities Under Section 45Q(d) Placed in Service After 2022** *(continued)*

**14 Qualified carbon oxide captured using DAC equipment originally placed in service at a qualified DAC facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.**

|   |         |            |            |
|---|---------|------------|------------|
| <b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . .                      | x \$130 | <b>14a</b> |            |
| <b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . .                | x \$26  | <b>14b</b> |            |
| <b>c</b> Add lines 14a and 14b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . . |         |            | <b>14c</b> |

**15 Qualified carbon oxide captured using DAC equipment originally placed in service at a qualified DAC facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, and utilized as described in section 45Q(f)(5).**

|  |         |            |            |
|--|---------|------------|------------|
| <b>a</b> <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . .       | x \$130 | <b>15a</b> |            |
| <b>b</b> <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . | x \$26  | <b>15b</b> |            |
| <b>c</b> Add lines 15a and 15b. See instructions for attaching Model Certificates CF and UTZ . . . . .       |         |            | <b>15c</b> |

\* Check the box and enter metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the credit.

**Section D—Other Information**

**16** Check the box if you're making the election under section 45Q(b)(3) . . . . .

**17** Check the box if you're making the election under section 45Q(f)(6) . . . . .

**18** Check the box if you're making the election under section 45Q(f)(9) . . . . .

**19 Carbon oxide sequestration credit that another taxpayer elected under section 45Q(f)(3)(B) to allow you to claim. See instructions for attaching Model Certificates ELECT, EOR-Owner, DISP-Owner, and UTZ. Provide basic information for the three largest elections (in dollars) on lines 19a, 19b, and 19c; report all others on line 19e.**

|          | (i) EIN of electing taxpayer | (ii) Metric tons elected | (iii) Credit rates | (iv) Credit elected. Multiply column (ii) by column (iii). |
|----------|------------------------------|--------------------------|--------------------|--|
| <b>a</b> |                              |                          |                    |  |
| <b>b</b> |                              |                          |                    |  |
| <b>c</b> |                              |                          |                    |  |

|  |            |            |
|--|------------|------------|
| <b>d</b> Add lines 19a, 19b, and 19c in column (iv) . . . . .  | <b>19d</b> |            |
| <b>e</b> Report all other carbon oxide sequestration credit that another taxpayer elected under section 45Q(f)(3)(B) to allow you to claim. See instructions . . . . . | <b>19e</b> |            |
| <b>f</b> Add lines 19d and 19e . . . . .   |            | <b>19f</b> |

**20** Carbon oxide sequestration credit from partnerships and S corporations (see instructions) . . . . . **20**

**21** Add lines 1c, 2c, 3c, 4c, 5c, 6c, 7c, 8c, 9c, 10c, 11c, 12c, 13c, 14c, 15c, 19f, and 20. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1x . . . . . **21**

**22** Carbon oxide sequestration credit recaptured. See instructions for attaching Model Certificate RECAPTURE and for reporting this amount on the appropriate line of your return . . . . . **22**