

Carbon Oxide Sequestration Credit

OMB No. 1545-2132

Attach to your tax return.
 Go to www.irs.gov/Form8933 for instructions and the latest information.

Attachment
 Sequence No. **165**

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)

<p>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).</p> <p>a Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit 1a</p> <p>b Inflation-adjusted credit rate (see instructions) 1b</p> <p>c Multiply line 1a by line 1b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner 1c</p>	
<p>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.</p> <p>a Metric tons captured and injected and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit 2a</p> <p>b Inflation-adjusted credit rate (see instructions) 2b</p> <p>c Multiply line 2a by line 2b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner 2c</p>	
<p>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).</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 3a</p>	

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)*

b Inflation-adjusted credit rate (see instructions)	3b	
c Multiply line 3a by line 3b. See instructions for attaching Model Certificates CF and UTZ		3c
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).		
a <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* _____ x Credit rate: _____ (see instructions)	4a	
b <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* _____ x Credit rate: _____ (see instructions)	4b	
c Enter the amount from line 4a or 4b, whichever is applicable. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner		4c
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.		
a <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* _____ x Credit rate: _____ (see instructions)	5a	
b <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* _____ x Credit rate: _____ (see instructions)	5b	
c Enter the amount from line 5a or 5b, whichever is applicable. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner		5c
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).		
a <input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* _____ x Credit rate: _____ (see instructions)	6a	
b <input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* _____ x Credit rate: _____ (see instructions)	6b	
c Enter the amount from line 6a or 6b, whichever is applicable. See instructions for attaching Model Certificates CF and UTZ		6c

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

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).		
a Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit	7a	
b Section 45Q(a)(3) applicable dollar amount (see instructions)	7b	
c Multiply line 7a by line 7b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner		7c
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.		
a Metric tons captured and injected and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit	8a	
b Section 45Q(a)(4) applicable dollar amount (see instructions)	8b	
c Multiply line 8a by line 8b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner		8c

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>9 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).</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;">9a</td> <td style="width: 100px;"></td> </tr> <tr> <td></td> <td style="text-align: center;">9b</td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">9c</td> </tr> </table>		9a			9b				9c
	9a									
	9b									
		9c								
<p>10 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).</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 Enter the amount from line 10a or 10b, whichever is applicable. 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;">10a</td> <td style="width: 100px;"></td> </tr> <tr> <td></td> <td style="text-align: center;">10b</td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">10c</td> </tr> </table>		10a			10b				10c
	10a									
	10b									
		10c								
<p>11 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.</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 Enter the amount from line 11a or 11b, whichever is applicable. 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;">11a</td> <td style="width: 100px;"></td> </tr> <tr> <td></td> <td style="text-align: center;">11b</td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">11c</td> </tr> </table>		11a			11b				11c
	11a									
	11b									
		11c								
<p>12 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).</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 Enter the amount from line 12a or 12b, whichever is applicable. 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;">12a</td> <td style="width: 100px;"></td> </tr> <tr> <td></td> <td style="text-align: center;">12b</td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">12c</td> </tr> </table>		12a			12b				12c
	12a									
	12b									
		12c								

* 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>13 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).</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 Enter the amount from line 13a or 13b, whichever is applicable. 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;">13a</td> <td style="width: 100px;"></td> </tr> <tr> <td></td> <td style="text-align: center;">13b</td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">13c</td> </tr> </table>		13a			13b				13c
	13a									
	13b									
		13c								

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.		
a	<input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* _____ x \$130	14a	
b	<input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* _____ x \$26	14b	
c	Enter the amount from line 14a or 14b, whichever is applicable. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner	14c	
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).		
a	<input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* _____ x \$130	15a	
b	<input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* _____ x \$26	15b	
c	Enter the amount from line 15a or 15b, whichever is applicable. See instructions for attaching Model Certificates CF and UTZ	15c	

* 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) <input type="checkbox"/>																		
17	Check the box if you're making the election under section 45Q(f)(6) <input type="checkbox"/>																		
18	Check the box if you're making the election under section 45Q(f)(9) <input type="checkbox"/>																		
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.																		
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:20%;">(i) EIN of electing taxpayer</th> <th style="width:20%;">(ii) Metric tons elected</th> <th style="width:20%;">(iii) Credit rates</th> <th style="width:40%;">(iv) Credit elected. Multiply column (ii) by column (iii).</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">a</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">b</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">c</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	(i) EIN of electing taxpayer	(ii) Metric tons elected	(iii) Credit rates	(iv) Credit elected. Multiply column (ii) by column (iii).	a				b				c					
(i) EIN of electing taxpayer	(ii) Metric tons elected	(iii) Credit rates	(iv) Credit elected. Multiply column (ii) by column (iii).																
a																			
b																			
c																			
d	Add lines 19a, 19b, and 19c in column (iv)	19d																	
e	Report all other carbon oxide sequestration credit that another taxpayer elected under section 45Q(f)(3)(B) to allow you to claim. See instructions	19e																	
f	Add lines 19d and 19e	19f																	
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																	