

**Form 8933**

# **Carbon Oxide Sequestration Credit**

OMB No. 1545-2132

Department of the Treasury  
Internal Revenue Service

**Attach to your tax return.**

► Go to [www.irs.gov/Form8933](https://www.irs.gov/Form8933) for instructions and the latest information.

Attachment  
Sequence No. **165**



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Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



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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</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, 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>		
<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 . . . . .	<b>1a</b>	
<b>b</b>	Inflation-adjusted credit rate (see instructions) . . . . .	<b>1b</b>	
<b>c</b>	Multiply line 1a by line 1b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .		<b>1c</b>
<b>2</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, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b>		
<b>a</b>	Metric tons captured and injected and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit . . . . .	<b>2a</b>	
<b>b</b>	Inflation-adjusted credit rate (see instructions) . . . . .	<b>2b</b>	
<b>c</b>	Multiply line 2a by line 2b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .		<b>2c</b>
<b>3</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, and utilized as described in section 45Q(f)(5).</b>		
<b>a</b>	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)*

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

<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>		
<b>a</b>	<input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* _____ x Credit rate: _____ (see instructions) . . . .	<b>6a</b>
<b>b</b>	<input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* _____ x Credit rate: _____ (see instructions) . . . .	<b>6b</b>
<b>c</b>	Enter the amount from line 6a or 6b, whichever is applicable. See instructions for attaching Model Certificates CF and UTZ . . . . .	<b>6c</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 B—Qualified Facilities Under Section 45Q(a)(3) or (4) for Which No Election Was Made Under Section 45Q(b)(3)

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

<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>			
<b>a</b>	Metric tons captured and utilized and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit . . . . .	<b>9a</b>	
<b>b</b>	Section 45Q(a)(4) applicable dollar amount (see instructions) . . . . .	<b>9b</b>	
<b>c</b>	Multiply line 9a by line 9b. See instructions for attaching Model Certificates CF and UTZ . . . . .	<b>9c</b>	
<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>			
<b>a</b>	<input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$85	<b>10a</b>	
<b>b</b>	<input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$17	<b>10b</b>	
<b>c</b>	Enter the amount from line 10a or 10b, whichever is applicable. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .	<b>10c</b>	

11	<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>	
a	<input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$60	<div>11a</div>
b	<input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$12	<div>11b</div>
c	Enter the amount from line 11a or 11b, whichever is applicable. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .	
12	<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>	
a	<input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$60	<div>12a</div>
b	<input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$12	<div>12b</div>
c	Enter the amount from line 12a or 12b, whichever is applicable. See instructions for attaching Model Certificates CF and UTZ . . . . .	
* 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.		
<b>Section C—Qualified Direct Air Capture (DAC) Facilities Under Section 45Q(d) Placed in Service After 2022</b>		
13	<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>	
a	<input type="checkbox"/> Satisfies prevailing wage and apprenticeship requirements* . . . . . x \$180	<div>13a</div>
b	<input type="checkbox"/> Doesn't satisfy prevailing wage and apprenticeship requirements* . . . . . x \$36	<div>13b</div>
c	Enter the amount from line 13a or 13b, whichever is applicable. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner. . . . .	



<b>Part III Credit Calculations</b> <i>(continued)</i>				
<b>Section C—Qualified Direct Air Capture (DAC) Facilities Under Section 45Q(d) Placed in Service After 2022</b> <i>(continued)</i>				
<b>14</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 used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b>			
<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>	Enter the amount from line 14a or 14b, whichever is applicable. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .			<b>14c</b>
<b>15</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, and utilized as described in section 45Q(f)(5).</b>			
<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>	Enter the amount from line 15a or 15b, whichever is applicable. 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).
a			
b			
c			

- d** Add lines 19a, 19b, and 19c in column (iv) . . . . .
- 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 . . . . .
- f** Add lines 19d and 19e . . . . .

<b>19d</b>	
<b>19e</b>	
<b>19f</b>	
<b>20</b>	
<b>21</b>	
<b>22</b>	

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