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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Carbon Dioxide Sequestration Credit

▶ Attach to your tax return.

2009

Attachment
 Sequence No. **165**

Name(s) shown on return	Identifying number	
Qualified carbon dioxide captured at a qualified facility and disposed of in secure geological storage and, if captured after February 17, 2009, not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.		
1 Metric tons captured and disposed of (see instructions) × \$20.00	1	
Qualified carbon dioxide captured at a qualified facility and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project and, if captured after February 17, 2009, disposed of in secure geological storage.		
2 Metric tons captured and used (see instructions) × \$10.00	2	
3 Carbon dioxide sequestration credit from partnerships and S corporations	3	
4 Add lines 1, 2, and 3. Partnerships and S corporations, report this amount on Schedule K, all others, report this amount on Form 3800, line 1x	4	