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Form 8933
(Rev. December 2023)
Department of the Treasury Internal Revenue Service
Name(s) shown on return

Carbon Oxide Sequestration Credit

Attach to your tax return.

Go to www.irs.gov/Form8933 for instructions and the latest information.

OMB No. 1545-2132

Attachment Sequence No. 165

Identifying number

Check the applicable box(es). See instructions before completing this form. You physically or contractually ensured the capture of qualified carbon oxide during the tax year	Part	Information About You				
2 You physically or contractually ensured the capture of qualified carbon oxide during the tax year	Check	the applicable box(es). See instructions before completing this form.				
2 You physically or contractually ensured the capture of qualified carbon oxide during the tax year	1	You have obtained an analysis of lifecycle greenhouse gas emissions (LCA) appro	oved by the IBS			
3 You physically or contractually ensured the disposal, usage as a tertiary injectant in a qualified annanced oil or natural gas recovery project, or utilization of captured qualified cabon oxide dequestration credit that you would've otherwise been entitled to 4 You elected to allow another taxpayer to claim the carbon oxide sequestration credit that they 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 Reserved for future use 7 Reserved for future use Reserved for future use 9 Reserved for future use Reserved for future use 9 Reserved for future use Reserved for future use 9 Reserved for future use Reserved for future use 9 Reserved for future use Reserved for future use 9 Reserved for future use Reserved for future use 9 Reserved for future use Reserved for future use 9 Reserved for future use Reserved for future use 9 Location of facility, (outing coordinates (latitude and longitude). Reserved for future use 10 Coordinates (ff applicable). Latitude: Location conjute capplicable Location conjute sequent element element						
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	а	Metric tons captured and utilized and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit	3a			

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Part	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)		
С	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).		
а	Satisfies prevailing wage and apprenticeship requirements*		
b	Doesn't satisfy prevailing wage and apprenticeship requirements*		
С	Add lines 4a and 4b. 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.		
а	Satisfies prevailing wage and apprenticeship requirements*		
b	Doesn't satisfy prevailing wage and apprenticeship requirements*		
с	Add lines 5a and 5b. 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).		2
а	Satisfies prevailing wage and apprenticeship requirements*		
b	Doesn't satisfy prevailing wage and apprenticeship requirements*		
с	x Credit rate:	6c	
	sk the box and enter metric tons captured and disposed of and for which you didn't elect for another taxpa		claim the credit.
	on B—Qualified Facilities Under Section 45Q(a)(3) or (4) for Which No Election Was Made Under S		
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).		
а	Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit		
b	Section 45Q(a)(3) applicable dollar amount (see instructions)		
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.		
а	Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit		
b	Section 45Q(a)(4) applicable dollar amount (see instructions)		
С	Multiply line 8a by line 8b. See instructions for attaching Model Certificates CF, EOR-Operator, and		
	EOR-Owner	8c	0000 -
		Form	8933 (Rev. 12-2023)

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Part					
Secti	on B—Qualified Facilities Under Section 45Q(a)(3) or (4) for Which No Election Was Made Under Section	on 45Q(b)(3) (continued)			
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).				
a	Metric tons captured and utilized and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit				
b C	Multiply line 9a by line 9b. See instructions for attaching Model Certificates CF and UTZ	9c			
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).				
а	Satisfies prevailing wage and apprenticeship requirements*				
b	Doesn't satisfy prevailing wage and apprenticeship requirements*				
с	Add lines 10a and 10b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner	10c			
11 a	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.	2			
	requirements*				
b	apprenticeship requirements*				
С	Add lines 11a and 11b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner	11c			
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).				
а	□ Satisfies prevailing wage and apprenticeship requirements*				
b	Doesn't satisfy prevailing wage and apprenticeship requirements*				
	Add lines 12a and 12b. See instructions for attaching Model Certificates CF and UTZ	12c			
	ion C—Qualified Direct Air Capture (DAC) Facilities Under Section 45Q(d) Placed in Servic	-			
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).				
а	Satisfies prevailing wage and apprenticeship requirements*				
b	Doesn't satisfy prevailing wage and apprenticeship requirements*				
с	Add lines 13a and 13b. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner .	13c			
		Form 8933 (Bev. 12-2023)			

Form 8933 (Rev. 12-2023)

Part III Credit Calculations (continued) Section C—Qualified Direct Air Capture (DAC) Facilities Under Section 450(d) Placed in Service After 2022 (continued) 14 Qualified carbon oxide captured using DAC equipment 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 Statisfies prevailing wage and apprenticeship requirements". x \$130 b Doesn't satisfy prevailing wage and apprenticeship requirements". x \$130 c Add lines 14a and 14b. See instructions for attaching Model Cartificates CF, EOR-Operator, and EOR-Owner. 14a 15 Oualified carbon oxide captured using DAC equipment originally placed in service, at qualified above oxitized as described in section 450(f)(3). 14a c Add lines 14a and 14b. See instructions for attaching Model Cartificates CF, EOR-Operator, and EOR-Owner. 14c 15 Oualified carbon oxide captured using DAC equipment originally placed in service at 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 450(f)(3). 14a c Add lines 15a and 15b. See instructions for attaching Model Certificates CF and UTZ. 15c c Add lines 15a and 15b. See instructions for attaching Model Certificates section 450(f)(3). 16c Check the b	Form 89	033 (Rev. 12-2023)		Page 4
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 Batisfies prevailing wage and apprenticeship requirements' x \$130 14a b Doesn't satisfy prevailing wage and apprenticeship requirements' x \$22 14b 15 Qualified carbon oxide captured using DAC equipment originally placed in service, and utilized as described in section 450(h)(3). 14a 15 Qualified carbon oxide captured using DAC equipment originally placed in service and utilized as described in section 450(h)(3). 14a 16 Ousen't satisfy prevailing wage and apprenticeship requirements' x \$130 15a b Doesn't satisfy prevailing wage and apprenticeship requirements' x \$130 15a c Add lines 15a and 15b. See instructions for attaching Model Certificates CF and UTZ 15c c Check the box if you're making the election under section 450(h)(3) 15a 17 Check the box if you're making the election under section 450(h)(3) 15b 18 Check the box if you're making the election under section 450(h)(6) 15b 19 <t< th=""><th>Part</th><th>III Credit Calculations (continued)</th><th></th><th></th></t<>	Part	III Credit Calculations (continued)		
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 Satisfies prevaiing wage and apprenticeship requirements' x \$130 14a b Doesn't satisfy prevailing wage and apprenticeship requirements x \$26 14b c Add lines 14a and 14b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner 14c 14c 14c 14d Doesn't satisfy prevaling wage and apprenticeship requirements x \$130 14a 14c 14c 14c 14c 14d 14c 14d 14d 14d 14d 14d 14d<	Secti	on C—Qualified Direct Air Capture (DAC) Facilities Under Section 45Q(d) Placed in Service A	fter 2	022 (continued)
a Satisfies prevailing wage and apprenticeship requirements'	14	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		
 c Add lines 14a and 14b. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner 15 Qualified carbon exide 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 450(f)(5). a Statisfies prevailing wage and apprenticeship requirements' b Obesn't satisfy prevailing wage and apprenticeship requirements' c Add lines 15a and 15b. 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. Section D—Other Information 16 Check the box if you're making the election under section 450(h)(3). 17 Check the box if you're making the election under section 450(h)(3). 18 Check the box if you're making the election under section 450(h)(3). 19 Carbon oxide sequestration credit that another taxpayer elected under section 450(h)(3). 19 Carbon oxide sequestration credit that another taxpayer elections (in dollars) on lines 19a, 19b, and 19c; neoturn (iv) e Report all other carbon oxide sequestration credit that another taxpayer elected under section 450(h)(3)(B) to allow you to claim. See instructions. 19 (add lines 19a, 19b, and 19c in column (iv) e Add lines 19a, 19b, and 19c in column (iv) f Add lines 19a, 19b, and 19c in column (iv) c Carbon oxide sequestration credit from partnerships and S corporations (see instructions) 20 21 Add lines 19c, 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 the appropriate line of your return 22 		Satisfies prevailing wage and apprenticeship requirements* x \$130 Doesn't satisfy prevailing wage and	-	S
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 450(n)(5). a Satisfies prevailing wage and apprenticeship requirements*	С	Add lines 14a and 14b. See instructions for attaching Model Certificates CF, EOR-Operator, and	14c	
requirements* x \$130 15a apprenticeship requirements* x \$26 15b c Add lines 15a and 15b. See instructions for attaching Model Certificates CF and UT2. 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 16 Check the box if you're making the election under section 45Q(f)(6). 16 17 Check the box if you're making the election under section 45Q(f)(6). 16 18 Check the box if you're making the election under section 45Q(f)(6). 16 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 UT2. Provide basic information for the three largest elections (in dollars) on lines 19a, 19b, and 19c; report all others on line 19e. 19d a (i) ElN of electing (ii) Metric tons (iii) Credit Multiply column (ii) by column (ii) by column (ii). a (i) ElN of electing (ii) Metric tons 19d 19d 19d c Add lines 19a, 19b, and 19c in column (iv) 19d 19d 19d 19d c Carbon oxide sequestration credit from partnerships and S corporati	15	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).		-
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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 (ii) Metric tons (iii) Credit (iii) by column (ii) by column (ii) by column (iii). a Image: Section 45Q(f)(3)(B) to allow you to claim. See instructions (importantion for the three largest elections (in dollars) on lines 19a, 19b, and 19c; report all others on line 19e. (i) EIN of electing (ii) Metric tons (iii) Credit (iii) by column (ii) by column (ii) by column (ii). b Image: section 45Q(f)(3)(B) to allow you to claim. See instructions (important elected under section 45Q(f)(3)(B) to allow you to claim. See instructions (important elections) c Add lines 19d and 19e Import 20 carbon oxide sequestration credit from partnerships and S corporations (see instructions) Import 20 20 Import 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 Schedul			L	
16 Check the box if you're making the election under section 45Q(b)(3)			ayer to	o claim the credit.
 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 (ii) Metric tons (iii) Credit (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 19f 20 21 Add lines 1, 2, 3, 4, 5, 6, 6, 7, 8, 9, 10, 11, 12, 13, 14, c, 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 				
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				8933 (Rev. 12-2023)