



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

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Schedule B  
(Form 8933)

(December 2024)

Department of the Treasury  
Internal Revenue Service

# Disposal Operator Certification

Attach to Form 8933.

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

OMB No. 1545-2132

Name(s) shown on return

Identifying number

### Part I Information About the Owner(s) of the Geological Disposal Site

- 1 Provide information about each owner of the disposal site during the calendar year.
- If there are more than four owners, prepare a separate schedule with all the owner information and attach it to this schedule.
  - If one or more of the owners is a partnership or an S corporation, provide information about the pass-through entity, not about the partners or shareholders.
  - If one or more of the owners is part of a joint venture that has elected out of subchapter K of the Code, provide information about all such owners.

(i) Disposal site owner	(ii) Address	(iii) Employer identification number (EIN)	(iv) Operating interest (%)
A			
B			
C			
D			

### Part II Information About the Geological Disposal Site

- 2 Name and location (county and state, or offshore tract)
- 3 Name and EIN of the operator of the site
- 4 Other company(ies) identified as the operator of the project for any other purpose(s) and the nature of the purpose
- 5a IRS-issued registration number(s) for the geological disposal facility
- 5b Geological disposal site's EPA e-GGRT ID number(s), if available
- 6 Date (MM/YYYY) on which the injection of captured qualified carbon oxide began
- 7 Check here to declare that all figures of stored carbon oxide on this schedule are for carbon oxide consistent with figures reported to the EPA pursuant to the applicable MRV plan and subpart RR of the EPA's Greenhouse Gas Reporting Program . . . . .
- 8 Attach a copy of the approved MRV plan or provide the URL where it can be viewed on the EPA website.

### Part III Information About the Qualified Carbon Oxide Supplied to the Geological Disposal Site and Securely Stored

- 9 Provide information about all suppliers of qualified carbon oxide during the calendar year. "Qualified" carbon oxide means carbon oxide from a supplier who attests that the carbon oxide was captured at one of its section 45Q facilities. For qualified carbon oxide, "supplier" means the person who captured the qualified carbon oxide, which may differ from the company that sold the qualified carbon oxide or physically delivered the qualified carbon oxide to the owner of the geological disposal site.

(i) Qualified carbon oxide supplier	(ii) EIN	(iii) Name and location of capture facility (county and state)	(iv) IRS-issued registration number	(v) EPA's e-GGRT ID (if any)	(vi) Check if supplier supplied any nonqualified carbon oxide from any source
A					<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>

**Part III Information About the Qualified Carbon Oxide Supplied to the Geological Disposal Site and Securely Stored** *(continued)*

**10** Provide disposal information consistent with all applicable EPA filings. If there are more than four owners of the geological disposal site or suppliers of qualified carbon oxide, prepare a separate schedule with all the supplier information and attach it to this schedule.

	Qualified Carbon Oxide Supplier					
	(i)		(ii)		(iii)	
	(b) Metric tons delivered	(c) Metric tons stored	(d) Metric tons delivered	(e) Metric tons stored	(f) Metric tons delivered	(g) Metric tons stored
<b>(a)</b> Geological disposal site owner						
<b>A</b>						
<b>B</b>						
<b>C</b>						
<b>D</b>						
Total						
	(iv) Total qualified carbon oxide from all suppliers		(v) All other suppliers of nonqualified carbon oxide		(vi) Total metric tons for all carbon oxide suppliers	
	(h) Metric tons delivered (add columns (b), (d), and (f))	(i) Metric tons stored (add columns (c), (e), and (g))	(j) Metric tons delivered	(k) Metric tons stored	(l) Metric tons delivered (add columns (h) and (j))	(m) Metric tons stored (add columns (i) and (k))
<b>A</b>						
<b>B</b>						
<b>C</b>						
<b>D</b>						
Total						

**11** Check here to attest that all information provided on line 10 conforms to all applicable EPA filings