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Schedule C (Form 8933)

(December 2024)

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Enhanced Oil Recovery Operator Certification

Attach to Form 8933.

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

OMB No. 1545-2132

Identifying number

Part I Information About the Owner(s) of the Enhanced Oil Recovery (EOR) Project

- 1 Provide information about each owner of the EOR project 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.

Table with 4 columns: (i) EOR project owner, (ii) Address, (iii) Employer identification number (EIN), (iv) Operating interest (%). Rows A, B, C, D.

Part II Information About the EOR Project

- 2 Name and location (county and state)
3 Name and EIN of the person who, for purposes of Regulations section 1.45Q-2(h), is the operator of the project
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 EOR project
5b EPA e-GGRT ID number(s), if available
6 Date (MM/YYYY) on which the injection of captured qualified carbon oxide began
7 If the project was previously certified under section 43, name of the certified project and date (MM/DD/YYYY) of the petroleum engineer's certification

- 8 If the project wasn't previously certified under section 43, attach a copy of a valid petroleum engineer's certification to this schedule.
9 Is this project an enhanced natural gas recovery project?
10 Are all injection wells appropriately permitted? See instructions
11 If you answered "No" to line 10, the credit can't be claimed.
12 Are any of the wells in the project EPA Class VI?
13 If you answered "Yes" to line 12, check here to declare that all figures of stored qualified carbon oxide on this schedule are consistent with figures reported to the EPA pursuant to the applicable MRV plan and subpart RR of EPA's Greenhouse Gas Reporting Program
14 If you answered "Yes" to line 12, provide the EPA approval date (MM/DD/YYYY) of the MRV plan, and attach a copy of the approved MRV plan or its URL on the EPA's website
15 If you answered "Yes" to line 10 and "No" to line 12, are you relying on subpart RR of the Greenhouse Gas Reporting Program or ISO 27916 to demonstrate secure storage (check which one)?
16 If line 15 is subpart RR, provide the EPA approval date (MM/DD/YYYY) of the MRV plan, and attach a copy of the approved MRV plan or its URL on the EPA's website
17 If line 15 is ISO 27916, attach a copy of the ISO 27916 documentation for the year.
18 If line 15 is ISO 27916, attach a copy of the certification completed by a qualified independent engineer or geologist.

Part III Information About the Qualified Carbon Oxide Supplied to the EOR Project and Securely Stored

19 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, who may differ from the company that sold the carbon oxide or physically delivered the carbon oxide to the owner of the EOR utilization facility.

(i) Qualified carbon oxide supplier	(ii) EIN	(iii) Name of capture facility	(iv) Location of capture facility (county and state)	(v) Check if supplier provided any qualified carbon oxide	(vi) Check if supplier supplied any nonqualified carbon oxide from any source
A				<input type="checkbox"/>	<input type="checkbox"/>
B				<input type="checkbox"/>	<input type="checkbox"/>
C				<input type="checkbox"/>	<input type="checkbox"/>

20 Provide enhanced oil recovery information consistent with all applicable EPA filings and certified ISO 27916 documentation if it was used to demonstrate secure storage. If there are more than four owners of the EOR project or three suppliers of qualified carbon oxide, prepare a separate table that includes all relevant information and attach it to this schedule.

(a) EOR project owner	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
A						
B						
C						
D						
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 (l) and (k))
A						
B						
C						
D						
Total						

21 Check here to attest that all information provided on line 20 conforms to all applicable EPA filings and certified ISO 27916 documentation