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

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and 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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

Schedule A (Form 8933)
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Disposal or Enhanced Oil Recovery Owner Certification

Attach to Form 8933.
Go to *www.irs.gov/Form8933* for instructions and the latest information.

OMB No. 1545-0123

Name(s) shown on return | **Identifying number**

A Check if you are filing this as a:
(i) ☐ Geological disposal site owner **(ii)** ☐ Enhanced oil recovery project owner

Part I Information About You, the Owner of the Geological Disposal Site, or the Enhanced Oil Recovery (EOR) Project

1 Name | **2** Employer identification number (EIN)

3 Address

Part II Information About Your Suppliers of Qualified Carbon Oxide

Complete a separate Schedule A (Form 8933) for each of your suppliers of qualified carbon oxide.

4 Name | **5** EIN

6 Name and location (county and state) of facility (if supplier supplied any qualified carbon oxide)

7 Type of industrial facility at which the supplier captured its qualified carbon oxide

8 Check here if you were one of the suppliers. Don't check unless the EIN of the supplier of the qualified carbon oxide is the same as the EIN of the entity that's an owner of the geological disposal site. If the EINs aren't the same, there must be a binding written contract between the entities . . . ☐

9 Unless line 8 is checked, do you attest that a binding written contract between you and the supplier exists that ensures that you will securely store the qualified carbon oxide in the manner required under section 45Q and the underlying regulations? . . . ☐ **Yes** ☐ **No**

10 Provide the date (MM/DD/YYYY) of the contract referenced on line 9 or the date of the most recent amendment . . . ________

11 Metric tons of qualified carbon oxide received from the supplier during the tax year (metric tons should agree with the figure reported for you for this supplier by the project's operator on Schedule B (Form 8933), Part III, line 10; or Schedule C (Form 8933), Part III, line 20) . . .	**11**	
12 Metric tons of qualified carbon oxide received from the supplier and stored by you during the tax year (metric tons should agree with the figure reported for you for this supplier by the disposal site's operator on Schedule B (Form 8933), Part III, line 10; or Schedule C (Form 8933), Part III, line 20) . . .	**12**	
13 Metric tons of nonqualified carbon oxide received by you during the tax year . . .	**13**	
14 Metric tons of nonqualified carbon oxide stored or utilized as a tertiary injectant stored by you during the tax year (metric tons should be from Schedule B (Form 8933), Part III, line 10; or Schedule C (Form 8933), Part III, line 20) . . .	**14**	
15 Add lines 11 and 13. Total amount of qualified carbon oxide injected (amount should agree with the figure reported for you on Schedule B (Form 8933), Part III, line 10; or Schedule C (Form 8933), Part III, line 20) . . .	**15**	
16 Add lines 12 and 14. Total amount of qualified carbon oxide stored (amount should agree with the figure reported for you on Schedule B (Form 8933), Part III, line 10; or Schedule C (Form 8933), Part III, line 20) . . .	**16**	

17 Check here if you attest that the supplier of qualified carbon oxide elected to allow you to claim some or all of the carbon oxide sequestration credit attributable to their qualified carbon oxide. If you checked the box, attach Schedule E (Form 8933) ☐