



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 F
(Form 8933)**

(Rev. December 2025)

Department of the Treasury
Internal Revenue Service

Utilization 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

Part I Information About the Qualified Carbon Utilization Facility and Utilization of Carbon Oxide

Section 1 – Information about owner or lessee(s) of the carbon utilization facility and utilization of qualified carbon oxide at this facility

1 Provide information about each owner or lessee of the carbon oxide utilization facility during the tax year. See instructions.

(i) Name	(ii) Owner/ Lessee	(iii) Address	(iv) Employer identification number (EIN)	(v) Operating interest (%)
A				
B				
C				
D				

2 Name of the utilization facility

3 Location of the utilization facility (street, county, and state)

4 Registered owner or operator

5 Provide information about utilization of qualified carbon oxide at this facility below.

Check all that apply.

Describe in more detail how the qualified carbon oxide is utilized.

a Fixation through photosynthesis or chemosynthesis, such as through the growing of algae or bacteria.

b Chemical conversion to a material or chemical compound in which qualified carbon oxide is securely stored.

c For any other purpose for which a commercial market exists (with the exception of use as a tertiary injectant in a qualified enhanced oil or natural gas recovery project), as determined by regulations or other official guidance.

(1) Do you attest that a commercial market exists for your particular product, process, or service? **Yes** **No**

(2) Have you attached a statement substantiating that a commercial market exists? Don't complete this schedule unless you answered "Yes" to the questions on lines 5c(1) and 5c(2). See instructions **Yes** **No**

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Part I Information About the Qualified Carbon Utilization Facility and Utilization of Carbon Oxide *(continued)*

Section 2—Information about the qualified carbon oxide supplied to the utilization facility

6 Provide information about all suppliers of qualified carbon oxide during the tax year. See instructions.

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

7 List all suppliers of nonqualified carbon oxide

8 Provide utilization information that conforms to the Life Cycle Assessment (LCA) that was approved by the Department of Energy (DOE) and the IRS. See instructions.

(a) Owner or lessee of utilization facility	Qualified Carbon Oxide Supplier					
	(i) _____		(ii) _____		(iii) _____	
	(b) Metric tons of qualified carbon oxide delivered to utilization facility	(c) Metric tons of qualified carbon oxide utilized	(d) Metric tons of qualified carbon oxide delivered to utilization facility	(e) Metric tons of qualified carbon oxide utilized	(f) Metric tons of qualified carbon oxide delivered to utilization facility	(g) Metric tons of qualified carbon oxide utilized
A						
B						
C						
D						
Total						

	(iv) Total qualified carbon oxide from all suppliers		(v) Total nonqualified carbon oxide from all suppliers		(vi) Total metric tons for all carbon oxide suppliers	
	(h) Metric tons of carbon oxide delivered to utilization facility (add columns (b), (d), and (f))	(i) Metric tons of carbon oxide utilized (add columns (c), (e), and (g))	(j) Metric tons of carbon oxide delivered to utilization facility	(k) Metric tons of carbon oxide utilized	(l) Metric tons of carbon oxide delivered to utilization facility (add columns (h) and (j))	(m) Metric tons of carbon oxide utilized (add columns (i) and (k))
A						
B						
C						
D						
Total						

9 Check here to attest that all information provided on line 8 conforms to the LCA that was subject to a technical review by the DOE, and approved by the IRS

10 Attach a copy of the LCA approval letter from the IRS. Don't file this schedule if you haven't received the approval letter.

11 If the total for column (h) is less than 25,000 metric tons, have you verified with the supplier that its facility meets the minimum capture requirements? **Yes** **No**

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Part II Information About the LCA and This Claim

1 Title of the LCA submitted to the DOE	2 Date (MM/DD/YYYY) the LCA was submitted to the DOE
3 LCA control number assigned by the IRS	4 Date (MM/DD/YYYY) approval letter for the utilization facility was received from the IRS
5 Attach a copy of the approval letter from the IRS.	
6 State if you're applying the Treasury Decision 9944 (TD) or the June 2020 Notice of Proposed Rulemaking (NPRM)	

Part III Information About You and Each of Your Suppliers of Qualified Carbon Oxide

Section 1 – Information about you, the owner or lessee of the utilization project

1 Name	3 EIN
2 Address	

Section 2 – Information about all suppliers of qualified carbon oxide to you. Complete multiple schedules if you had more than one supplier of qualified carbon oxide.

4 Supplier's name	5 Supplier's EIN
6 Name and location of carbon oxide capture 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 your EIN. If the EINs aren't the same, there must be a binding written contract between the entities <input type="checkbox"/>	
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 utilize its qualified carbon oxide in the manner required under section 45Q(f)(5) and the underlying regulations? <input type="checkbox"/> Yes <input type="checkbox"/> No	
10 Provide the date (MM/DD/YYYY) of the contract referenced on line 9 or the date of the most recent contract amendment _____	
11 Metric tons of qualified carbon oxide received from the supplier during the year and used in the process indicated on line 6 (metric tons should agree with the figure reported on Part I, line 8)	11
12 Metric tons of the supplier's qualified carbon oxide, expressed as carbon dioxide equivalent, utilized in your facility and determined by an LCA (metric tons should agree with the figure reported on Part I, line 8)	12
13 Metric tons of the supplier's nonqualified carbon oxide, expressed as carbon dioxide equivalent, utilized in your facility and determined by an LCA (metric tons should be part of the figure on Part I, line 8)	13
14 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. Attach Schedule E (Form 8933) <input type="checkbox"/>	

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