



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

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Section 3—Carbon Capture Equipment and DAC Facility Information

Table with 3 columns: Question, Yes, No. Rows 16-25 covering carbon capture equipment details.

Section 4—Information About Carbon Oxide Sequestration Credit and Your Elections

Table with 3 columns: Question, Yes, No. Rows 26-33 covering carbon oxide sequestration credit and elections.

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Part II Information About You

Check the applicable box(es).

- 1 You have obtained an analysis of lifecycle greenhouse gas emissions (LCA) approved by the IRS
- 2 You physically or contractually ensured the capture of qualified carbon oxide during the tax year
- 3 You physically or contractually ensured the disposal, usage as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, or utilization of captured qualified carbon oxide during the tax year
- 4 You elected to allow another taxpayer to claim the carbon oxide sequestration credit that you 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 You're making the election under section 45Q(b)(3)
- 7 You're making the election under section 45Q(f)(6)
- 8 You're making the election under section 45Q(f)(9)

Part III Credit Calculations

Caution: See instructions to determine your qualification for the increased credit amounts by meeting certain requirements.

Note: Enter the applicable inflation-adjusted credit rate or applicable dollar amount on line 1g, 2g, or 3i (see instructions).

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1 Qualified carbon oxide captured using carbon capture equipment or DAC facility, 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).									
a	Metric tons captured and measured at the point of disposal			1a					
b	Metric tons captured and securely stored (physically disposed) by you	1b							
c	Metric tons captured and securely stored (physically disposed) by another person	1c							
d	Add lines 1b and 1c			1d					
e	Metric tons captured and securely stored (physically disposed) by another person and for which you allow that person to claim the resulting carbon oxide sequestration credit. See instructions for attaching Schedule E (Form 8933) for each disposal site	1e							
f	Subtract line 1e from line 1d			1f					
g	Credit rate or applicable dollar amount (see instructions)			1g					
h	Multiply line 1f by line 1g						1h		
i	Increased credit amount for qualified facility and equipment. If you answered "Yes" to Part I, line 33, multiply the amount on line 1h by 5.0. Otherwise, enter the amount from line 1h. See instructions for attaching Schedule A (Form 8933) and Schedule B (Form 8933)							1i	
2 Qualified carbon oxide captured using carbon capture equipment or DAC facility, used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, and disposed of in secure geological storage.									
a	Metric tons captured and measured at the point of injection			2a					
b	Metric tons captured and injected by you	2b							
c	Metric tons captured and injected by another person	2c							
d	Add lines 2b and 2c			2d					
e	Metric tons captured and injected by another person and for which you allow that person to claim the resulting carbon oxide sequestration credit. See instructions for attaching Schedule E (Form 8933) for each recovery project	2e							
f	Subtract line 2e from line 2d			2f					
g	Credit rate or applicable dollar amount (see instructions)			2g					
h	Multiply line 2f by line 2g						2h		
i	Increased credit amount for qualified facility and equipment. If you answered "Yes" to Part I, line 33, multiply the amount on line 2h by 5.0. Otherwise, enter the amount from line 2h. See instructions for attaching Schedule A (Form 8933) and Schedule C (Form 8933)							2i	

Part III Credit Calculations (continued)

3 Qualified carbon oxide captured using carbon capture equipment or DAC facility, and utilized as described in section 45Q(f)(5).					
a	Metric tons captured and measured at the point of utilization		3a		
b	Metric tons captured and physically utilized by you	3b			
c	Metric tons captured and physically utilized by another person	3c			
d	Add lines 3b and 3c		3d		
e	Metric tons captured and physically utilized by another person and for which you allow that person to claim the resulting carbon oxide sequestration credit (expressed as carbon dioxide equivalents that were determined pursuant to an approved LCA). See instructions for attaching Schedule E (Form 8933) for each utilization facility	3e			
f	Subtract line 3e from line 3d		3f		
g	Enter the displacement factor approved by the Department of Energy, based on your LCA as shown on the attachment to your LCA acceptance letter. See instructions		3g		
h	Multiply line 3f by line 3g			3h	
i	Credit rate or applicable dollar amount (see instructions)		3i		
j	Multiply line 3h by line 3i			3j	
k	Increased credit amount for qualified facility and equipment. If you answered "Yes" to Part I, line 33, multiply the amount on line 3j by 5.0. Otherwise, enter the amount from line 3j. See instructions for attaching Schedule F (Form 8933)			3k	
4	Credit before reduction. Add lines 1i, 2i, and 3k			4	
Credit reduction for tax-exempt bonds					
If you used proceeds of tax-exempt bonds to finance your facility, continue to line 5a; otherwise, enter the amount from line 4 on line 6.					
5a	Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility, as of the close of the tax year Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year =			5a	
b	Multiply line 4 by line 5a			5b	
c	Multiply line 4 by 15% (0.15)			5c	
d	Enter the smaller of line 5b or line 5c			5d	
6	Subtract line 5d from line 4			6	
7 Carbon oxide sequestration credit that another taxpayer elected under section 45Q(f)(3)(B) to allow you to claim. See instructions for attaching Schedule A (Form 8933), Schedule E (Form 8933), and Schedule F (Form 8933). Provide basic information for the three largest elections (in dollars) on lines 7a, 7b, and 7c; report all others on line 7e.					
	(i) EIN of electing taxpayer	(ii) Metric tons elected	(iii) Credit rates	(iv) Credit elected. Multiply column (ii) by column (iii).	
a					
b					
c					
d	Add lines 7a, 7b, and 7c in column (iv)				7d
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				7e
f	Add lines 7d and 7e				7f
8	Carbon oxide sequestration credit from partnerships and S corporations (see instructions)				8
9	Add lines 6, 7f, and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1x				9
10	Carbon oxide sequestration credit recaptured. See instructions for attaching Schedule D (Form 8933) and for reporting this amount in Form 4255, Part I, line 2a, column (h)				10

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