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.

TREASURY/IRS AND OMB USE ONLY DRAFT

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

Enhanced Oil Recovery Operator 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 Owner(s) of the Enhanced Oil Recovery (EOR) Project

1 Provide information about each owner of the EOR project during the tax year. See instructions.

	(i) EOR project owner	**(ii)** Address	**(iii)** Employer identification number (EIN)	**(iv)** Operating interest (%)
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? ☐ **Yes** ☐ **No**

10 Are all injection wells appropriately permitted? If you answered "No," you can't claim the credit ☐ **Yes** ☐ **No**

11 Reserved for future use.

12 Are any of the wells in the project EPA Class VI? ☐ **Yes** ☐ **No**

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)? ☐ Subpart RR ☐ ISO 27916

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.

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TREASURY/IRS AND OMB USE ONLY DRAFT

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 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) Check if supplier provided any qualified carbon oxide	(vi) Check if supplier supplied any nonqualified carbon oxide from any source
A					☐	☐
B					☐	☐
C					☐	☐

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. See instructions.

	(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							

	(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))
	(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	
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 . . . . . ☐

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