

# Carbon Oxide Sequestration Credit

OMB No. 1545-0123

Attach to your tax return.  
 Go to [www.irs.gov/Form8933](http://www.irs.gov/Form8933) for instructions and the latest information.

Attachment  
 Sequence No. **165**

Identifying number

## Part I Information About Facility, Carbon Capture Equipment, DAC Facility, Carbon Oxide Sequestration Types, Credit Calculation, and Your Elections

### Section 1 – Facility Information

- 1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility: \_\_\_\_\_
- 2 Facility's EPA e-GGRT ID number(s), if available: \_\_\_\_\_
- 3 Type (disposal in geological storage, enhanced oil or natural gas recovery, utilization): \_\_\_\_\_
- 4a If different than filer, enter (i) owner's name: \_\_\_\_\_ and (ii) owner's TIN: \_\_\_\_\_
- b Address of the facility (if applicable): \_\_\_\_\_
- c Coordinates. (i) Latitude:    .       (ii) Longitude:     .          
Enter a "+" (plus) or "-" (minus) sign in the first box.
- 5 Date construction began (MM/DD/YYYY): \_\_\_\_\_
- 6 Date placed in service (MM/DD/YYYY): \_\_\_\_\_
- 7 Total metric tons of carbon oxide captured during the tax year: \_\_\_\_\_

### Section 2 – Industrial Facility Information

	Yes	No
8 Reserved for future use.		
9 Is the facility an electricity-generating facility? . . . . .		
10 Is the facility a direct air capture (DAC) facility? If "Yes," skip to line 16 . . . . .		
11 If the facility isn't an electricity-generating or DAC facility, state the nature of the facility (for example, ethanol production, cement manufacturing, etc.): _____		
12 Does the facility described above process carbon dioxide or any other gas from underground deposits? . . . . .		
a If you answered "Yes" to line 12, was any gas obtained from a carbon dioxide production well at natural carbon dioxide-bearing formations or at a naturally occurring subsurface spring, which means a well that contains 90% or greater carbon dioxide by volume? . . . . .		
b If you answered "Yes" to line 12a, you can't treat the facility as a qualified industrial facility to the extent that it processed gas described on line 12a during the tax year. See line 12c.		
c If you answered "Yes" to line 12a, do you attest that you meet the exception for a deposit that contains a product, other than carbon oxide, that's commercially viable to extract and sell without taking into account the availability of a commercial market for the carbon oxide that's extracted or any carbon oxide sequestration credit (credit) that might be available? . . . . .		
d If you answered "Yes" to line 12c, have you attached an attestation letter from an independent registered engineer? Don't treat the facility as a qualified industrial facility unless you answered "Yes" to both lines 12c and 12d. See instructions . . . . .		
13 What were the emissions of carbon oxide during the tax year (amount released to the atmosphere plus amount captured)? _____		
a Of the amount listed on line 13, what amount was carbon dioxide? _____		
b Of the amount listed on line 13, what amount was carbon monoxide? _____		
14 Were first-year carbon oxide emissions annualized for this tax year? . . . . .		
a If you answered "Yes" to line 14, state the annualized carbon oxide emissions and attach a statement that shows how you determined the annualized carbon oxide emissions: _____		
15 Was aggregation of multiple facilities required to achieve the requisite carbon capture thresholds? . . . . .		
a If you answered "Yes" to line 15, attach a statement that lists the facilities and describes the appropriateness of their aggregation.		

Section 3—Carbon Capture Equipment and DAC Facility Information

Table with 2 columns: Question (lines 16-25) and two columns for Yes/No responses. Includes questions about carbon capture equipment, capacity, and emissions.

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

Table with 2 columns: Question (lines 26-30) and two columns for Yes/No responses. Includes questions about carbon oxide sequestration credit and elections.

**Section 4—Information About Carbon Oxide Sequestration Credit and Your Elections** *(continued)*

	Yes	No
<b>29</b> Is the facility described in Section 1 an applicable facility and are you making the election under section 45Q(f)(6)? If you answered "Yes" to line 29, determine the credit using the same rates listed on line 28b. See instructions . . . . .		
<b>30</b> Does the facility capture qualified carbon oxide and dispose of it in secure geological storage? . . . . . If you answered "Yes" to line 30, use Part III, line 1, to figure your credit amounts for disposal.		
<b>31</b> Does the facility capture qualified carbon oxide, use it as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, and dispose of it in secure geological storage? . . . . . If you answered "Yes" to line 31, use Part III, line 2, to figure your credit amounts for injection.		
<b>32</b> Does the facility capture qualified carbon oxide and utilize it as described in section 45Q(f)(5)? . . . . . If you answered "Yes" to line 32, use Part III, line 3, to figure your credit amounts for utilization.		
<b>33</b> Does the facility meet the prevailing wage and apprenticeship (PWA) requirement? . . . . . If you answered "Yes" to line 33, you may qualify for an increased credit amount. See instructions for Part III, lines 1i, 2i, and 3i.		

**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 3g (see instructions).

<b>1</b> <b>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).</b>				
<b>a</b> Metric tons captured and measured at the point of disposal . . . . .		<b>1a</b>		
<b>b</b> Metric tons captured and securely stored (physically disposed) by you . . . . .	<b>1b</b>			
<b>c</b> Metric tons captured and securely stored (physically disposed) by another person . . . . .	<b>1c</b>			
<b>d</b> Add lines 1b and 1c . . . . .		<b>1d</b>		
<b>e</b> 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 . . . . .	<b>1e</b>			
<b>f</b> Subtract line 1e from line 1d . . . . .		<b>1f</b>		
<b>g</b> Credit rate or applicable dollar amount (see instructions) . . . . .		<b>1g</b>		
<b>h</b> Multiply line 1f by line 1g . . . . .			<b>1h</b>	
<b>i</b> Increased credit amount for qualified facility and equipment. If you answered "Yes" in 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) . . . . .				<b>1i</b>

**Part III Credit Calculations** *(continued)*

<b>2</b>	<b>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.</b>																									
<b>a</b>	Metric tons captured and measured at the point of injection . . . . .	<b>2a</b>																								
<b>b</b>	Metric tons captured and injected by you . . . . .	<b>2b</b>																								
<b>c</b>	Metric tons captured and injected by another person . . . . .	<b>2c</b>																								
<b>d</b>	Add lines 2b and 2c . . . . .	<b>2d</b>																								
<b>e</b>	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 . . . . .	<b>2e</b>																								
<b>f</b>	Subtract line 2e from line 2d . . . . .	<b>2f</b>																								
<b>g</b>	Credit rate or applicable dollar amount (see instructions) . . . . .	<b>2g</b>																								
<b>h</b>	Multiply line 2f by line 2g . . . . .				<b>2h</b>																					
<b>i</b>	Increased credit amount for qualified facility and equipment. If you answered "Yes" in 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) . . . . .					<b>2i</b>																				
<b>3</b>	<b>Qualified carbon oxide captured using carbon capture equipment or DAC facility, and utilized as described in section 45Q(f)(5).</b>																									
<b>a</b>	Metric tons captured and measured at the point of utilization . . . . .	<b>3a</b>																								
<b>b</b>	Metric tons captured and physically utilized by you . . . . .	<b>3b</b>																								
<b>c</b>	Metric tons captured and physically utilized by another person . . . . .	<b>3c</b>																								
<b>d</b>	Add lines 3b and 3c . . . . .	<b>3d</b>																								
<b>e</b>	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 . . . . .	<b>3e</b>																								
<b>f</b>	Subtract line 3e from line 3d . . . . .	<b>3f</b>																								
<b>g</b>	Credit rate or applicable dollar amount (see instructions) . . . . .	<b>3g</b>																								
<b>h</b>	Multiply line 3f by line 3g . . . . .				<b>3h</b>																					
<b>i</b>	Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, multiply the amount on line 3h by 5.0. Otherwise, enter the amount from line 3h. See instructions for attaching Schedule F (Form 8933) . . . . .					<b>3i</b>																				
<b>4</b>	<b>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 4a, 4b, and 4c; report all others on line 4e.</b>																									
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;"></th> <th style="width:20%;">(i) EIN of electing taxpayer</th> <th style="width:20%;">(ii) Metric tons elected</th> <th style="width:15%;">(iii) Credit rates</th> <th style="width:20%;">(iv) Credit elected. Multiply column (ii) by column (iii).</th> </tr> </thead> <tbody> <tr> <td><b>a</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>b</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>c</b></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		(i) EIN of electing taxpayer	(ii) Metric tons elected	(iii) Credit rates	(iv) Credit elected. Multiply column (ii) by column (iii).	<b>a</b>					<b>b</b>					<b>c</b>									
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<b>b</b>																										
<b>c</b>																										
<b>d</b>	Add lines 4a, 4b, and 4c in column (iv) . . . . .	<b>4d</b>																								
<b>e</b>	Report all other carbon oxide sequestration credit that another taxpayer elected under section 45Q(f)(3)(B) to allow you to claim. See instructions . . . . .	<b>4e</b>																								
<b>f</b>	Add lines 4d and 4e . . . . .				<b>4f</b>																					
<b>5</b>	Carbon oxide sequestration credit from partnerships and S corporations (see instructions) . . . . .				<b>5</b>																					
<b>6</b>	Add lines 1i, 2i, 3i, 4f, and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1x . . . . .				<b>6</b>																					
<b>7</b>	Carbon oxide sequestration credit recaptured. See instructions for attaching Schedule D (Form 8933) and for reporting this amount on the appropriate line of your return . . . . .				<b>7</b>																					