## Form **8933**

(Rev. December 2024)

Attach to your tax return.

Go to www.irs.gov/Form8933 for instructions and the latest information.

**Carbon Oxide Sequestration Credit** 

OMB No. 1545-0123

Attachment Sequence No. **165** 

Department of the Treasury Internal Revenue Service Name(s) shown on return

Identifying number

Part	Information About Facility, Carbon Capture Equipment, DAC Facility, Carbon Oxide Sequestra Types, Credit Calculation, and Your Elections	tion	
Section	n 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):		
С	Coordinates. (i) Latitude: Enter a "+" (plus) or "-" (minus) sign in the first box. (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	on 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?		
а	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.		
С	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 attestment 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)?		
а	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?		
а	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?		
а	If you answered "Yes" to line 15, attach a statement that lists the facilities and describes the appropriateness of their aggregation.		

Form 8933 (Rev. 12-2024)

Section	on 3—Carbon Capture Equipment and DAC Facility Information		
46	In earth are construed by a DAC facility?	Yes	No
16	Is carbon captured by a DAC facility?		
17 18	Was any carbon capture equipment placed in service on or after February 9, 2018, and before 2023? See		
	instructions		
19	Reserved for future use.		
20	Are you the owner of the carbon capture equipment described in Section 1?		
а	If you answered "No" to line 20, state your authority for claiming the credit:		
21	Reserved for future use.		
22	For the carbon capture equipment described in Section 1, what was the carbon capture capacity on or after February 9, 2018?		
23	Was additional equipment installed on or after February 9, 2018?		
а	Reserved for future use.		
b	Reserved for future use.		
С	Is the placed-in-service date of the carbon capture equipment described on line 23 determined pursuant to the 80/20 rule?		
d	If you answered "Yes" to line 23c, state your investment in:		
	(i) New carbon capture equipment		
	(ii) The fair market value of pre-existing carbon capture equipment		
е	If the placed-in-service date of the carbon capture equipment was determined pursuant to the 80/20 rule, did you include its investment in a transportation pipeline as new carbon capture equipment?		
f	If you answered "Yes" to line 23e, state your investment in a transportation pipeline:		
24	What was the total amount of carbon oxide captured during the tax year (in metric tons)?		
а	Of the amount listed on line 24, what amount was carbon dioxide?		
b	Of the amount listed on line 24, what amount was carbon monoxide?		
25	Were first-year carbon oxide emissions annualized for this tax year?		
а	If you answered "Yes" to line 25, state the annualized carbon oxide emissions:		
	on 4—Information About Carbon Oxide Sequestration Credit and Your Elections		
		Yes	No
26	During the tax year, are other parties contractually ensuring disposal, injection, or utilization of qualified carbon oxide captured at this facility?		
27	For this tax year, do you elect to allow any of the parties described on line 26 to claim some or all of the credit? .		
28	Do you elect under section 45Q(b)(3) to apply the \$10 and \$20 rates (adjusted for inflation) instead of the applicable dollar amounts?		
а	If you answered "Yes" to line 28, determine the credit using \$27.75 on Part III, line 1g; and \$13.88 on Part III, line 2g or 3g, for tax years beginning in 2024. See instructions for the inflation-adjusted rates applicable in later tax years.		
b	If you answered "No" to line 28 and your carbon capture facility and equipment were placed in service before 2023, determine the credit using \$43.92 on Part III, line 1g; and \$30.07 on Part III, line 2g or 3g, for tax years beginning in 2024. See Notice 2018-93 for the applicable dollar amounts in later tax years.		
С	If you answered "No" to line 28 and your carbon capture equipment was placed in service after 2022, determine the credit using \$17 on Part III, line 1g; and \$12 on Part III, line 2g or 3g. For a DAC facility, determine the credit using \$36 on Part III, line 1g; and \$26 on Part III, line 2g or 3g.		

Form 8933 (Rev. 12-2024) Page 3 Section 4-Information About Carbon Oxide Sequestration Credit and Your Elections (continued) Yes No 29 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 . . 30 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. Does the facility capture qualified carbon oxide, use it as a tertiary injectant in a qualified enhanced oil or natural 31 If you answered "Yes" to line 31, use Part III, line 2, to figure your credit amounts for injection. 32 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. 33 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 2 3 You physically or contractually ensured the disposal, usage as a tertiary injectant in a qualified enhanced oil or natural gas You elected to allow another taxpayer to claim the carbon oxide sequestration credit that you would've otherwise been 5 Another taxpayer elected to allow you to claim the carbon oxide sequestration credit that they would've otherwise been 6 You're making the election under section 45Q(b)(3) . . . . . . . . . 7 8 **Credit Calculations** Part III 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). 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). Metric tons captured and measured at the point of disposal 1a Metric tons captured and securely stored (physically disposed) by you . . . . . . . . . . . . . . . . . 1h Metric tons captured and securely stored (physically disposed) by another person . . . . . . . . . 1c 1d **d** Add lines 1b and 1c 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 1f **q** Credit rate or applicable dollar amount (see instructions) . . . . . . 1g 1h

facility, used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, and disposed of in secure gelopical storage.  a Metric tons captured and injected by you	art	III Credit Cald	culations (continued	<i>a)</i>						
agas recovery project, and disposed of in secure geological storage.  Metric tons captured and measured at the point of injection.  Metric tons captured and injected by you  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 from 8933) for attaching Schedule A from 8933) and Schedule C from 8933) for attaching Schedule A from 8933) and Schedule C from 8933 for attaching Schedule A from 8933) and Schedule C from 8933.  Metric tons captured and physically utilized by another person and for which you allow that person to claim the measured attaching Schedule A from 8933) for add measured at the point of utilization.  Metric tons captured and physically utilized by you  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 from 8933) for each utilization facility  C redit rate or applicable dollar amount (see instructions)  Multiply line 3f by line 3g  Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, and and the second of	2									
b Metric tons captured and injected by you dilines 2b and 2c 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 from 8933) for diline 2b from line 2d . 2d  Subtract line 2b from line 2d . 2g Credit rate or applicable dollar amount (see instructions) Multiply line 2b you are you attaching Schedule A (Form 8933) and Schedule C (Form 8933) and Schedule C (Form 8933)  Qualified carbon oxide captured using carbon capture equipment or DAC facility, and utilized as described in section 450(f)(5).  Metric tons captured and physically utilized by another person on . 3c Metric tons captured and physically utilized by another person on of or which you allow that person to claim the resulting carbon oxide sequestration credit (expressed as carbon diloxide equivalents that were determined pursuant to an approved LCA). See instructions for attaching Schedule F (Form 8933)  Multiply line 3b yiline 3g Credit rate or applicable dollar amount (see instructions)  Multiply line 3b yiline 3g Credit rate or applicable dollar amount (see instructions)  Multiply line 3b yiline 3g Credit rate or applicable dollar amount (see instructions)  Multiply line 3b yiline 3g Credit rate or applicable dollar amount (see instructions)  Multiply line 3b yiline 3g Credit rate or applicable dollar amount for qualified facility and equipment. If you answered "Yes" in Part I, line 3d, multiply the amount on line 3h by 50. Otherwise, enter the amount from line 3h. See instructions for attaching Schedule F (Form 8933), Schedule F (Form 8933), and Schedule F (Form 8933), and Schedule F (Form 8933), Schedule F (Form 8933), and Schedule F (Form 8933), Schedule F (Form 8933), and Schedule F (Form 8933), Schedule F (Form 8933), and										
c 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.  Subtract line 2e from line 2d.  Credit rate or applicable dollar amount (see instructions)  Multiply line 2f by line 2g.  Credit rate or applicable dollar amount (see instructions)  Qall 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)  Qualified achron oxide captured using carbon capture equipment or DAC facility, and utilized as described in section 450(f(S)).  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 A (Form 8933) for each utilization facility on an approved LCA). See instructions for attaching Schedule E (Form 8933) for each utilization facility on an approved LCA). See instructions for attaching Schedule E (Form 8933) for each utilization facility on an approved LCA). See instructions for attaching Schedule E (Form 8933) for each utilization facility on an approved LCA). See instructions for attaching Schedule E (Form 8933) for each utilization facility on a population facility and equipment. If you answered "Yes" in Part I, line 33, and Line and London Expression and Expression a	а	Metric tons captur	red and measured at t	he point of injection	on .		2a			
d Add lines 2b and 2c  Metric tons captured and injected by another person and for which you allow that person to claim the restructions for attaching Schedule E (Form 8933) for each recovery project.  Subtract line 2e from line 2d.  Credit rate or applicable dollar amount (see instructions)  Multiply line 2 by line 2g.  I horreased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, multiply the amount on line 2 hy 5.0. Otherwise, enter the amount from line 2h. See instructions for attaching Schedule A (Form 8933) and Schedule C (Form 8933).  Add lines 3b and 3c  Metric tons captured and measured at the point of utilization.  Metric tons captured and physically utilized by you.  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.  Subtract line 3e from line 3d.  Credit rate or applicable dollar amount (see instructions)  Multiply line 3b y line 3g.  While amount on line 3b y 5.0. Otherwise, enter the amount from line 3h. See instructions for attaching Schedule F (Form 8933) for each utilization facility.  Carbon oxide sequestration credit that another taxpayer elected under section 450(f)(3)(B) to allow you to claim. See instructions for attaching Schedule F (Form 8933), Schedule E (Form 8933), and Schedule F (Form 8933), and Schedule F (Form 8933), Schedule E (Form 8933), and Schedule F (Form 8933), Schedule E (Form 8933), and Schedule F (Form 8933), Schedule E (Form 8933), and Schedule F (Form 8933), Schedule E (Form 8933), and Schedule F (Form 8933), Schedule E (Form 8933), and Schedule F (Form 8933), Schedule E (Form 8933), and Schedule F (Form 8933), Schedule E (Form 8933), and Schedule F (Form 8933), and S	b	Metric tons captu	red and injected by yo	ou	2b					
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.  f Subtract line 2e form line 2d.  g Credit rate or applicable dollar amount (see instructions)  h Multiply line 2f by line 2g.  lincreased 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) for each utilization facility and 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 and equipment. If you answered "Yes" in Part I, line 33, and Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, and Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, and Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, and Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, and Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, and Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, and Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, and Incr	С	Metric tons captu	red and injected by ar	other person	2c					
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 .  Subtract line 2e from line 2d .  Credit rate or applicable dollar amount (see instructions) .  Multiply line 2f by line 2g .  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) of the determined pursuant to an approved LCA). See instructions captured and physically utilized by you another person on .  d Add lines 3b and 3c .  d Add lines 3b and 3c .  d Add lines 3c from line 3d .  g Credit rate or applicable dollar amount (see instructions) .  3g .  3d .	d	Add lines 2b and 2	2c				2d			
g Credit rate or applicable dollar amount (see instructions)  Multiply line 2f by line 2g  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).  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  Metric tons captured and physically utilized by you.  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.  Subtract line 3f by line 3g  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), seedule F (Form 8933), and Schedule F (Form 8933), Provide basic information for the three largest elections (in dollars) on lines 4a, 4b, and 4c in column (iv)  Add lines 4a, 4b, and 4c in column (iv)  Report all other carbon oxide sequestration credit that another taxpayer elected under section 45Q(f)(3(B) to allow you to claim. See instructions (see instructions)  Add lines 4d, 4d, and 4e	е	and for which y resulting carbon instructions for a	ou allow that perso oxide sequestration ttaching Schedule E	n to claim the on credit. See (Form 8933) for	2e					
in creased 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)  Qualified carbon oxide captured using carbon capture equipment or DAC facility, and utilized as described in section 45Q(f)(5).  Metric tons captured and measured at the point of utilization . 3a	f	Subtract line 2e fr	om line 2d				2f			
i 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)	g	Credit rate or app	licable dollar amount (	see instructions)			2g			
multiply the amount on line 2 hy 5, 5.0. Otherwise, enter the amount from line 2 h. See instructions for attaching Schedule A (Form 8933) and Schedule C (Form 8933).  Qualified carbon oxide captured using carbon capture equipment or DAC facility, and utilized as described in section 45Qff(5).  Metric tons captured and measured at the point of utilization	h	Multiply line 2f by	line 2g						2h	
facility, and utilized as described in section 45Q(f)(5).  a Metric tons captured and measured at the point of utilization.  Metric tons captured and physically utilized by you.  Metric tons captured and physically utilized by you.  Metric tons captured and physically utilized by another person.  Add lines 3b and 3c.  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.  Subtract line 3e from line 3d.  Credit rate or applicable dollar amount (see instructions)  Multiply line 3f by line 3g.  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).  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.  (i) EIN of (ii) Metric tons (iii) Credit rates (iv) Credit elected. Multiply column (ii) by column (iii) by column (iii) by column (iii).  Add lines 4a, 4b, and 4c in column (iv) 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 (in dollars) on lines 4a, 4b, and 4c in column (iv) 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 (in dollars) on lines 4a, 4b, and 4c in column (iv) e Report all others on line 4e.  6 Add lines 41, 21, 31, 41, and 5. Partnerships and S corporation	i	multiply the amou	int on line 2h by 5.0.	Otherwise, enter	the am	ount from line 2	h. See ir		2i	
a Metric tons captured and measured at the point of utilization  b Metric tons captured and physically utilized by you  c Metric tons captured and physically utilized by another person  d Add lines 3b and 3c  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.  d Subtract line 3e from line 3d.  f Subtract line 3e from line 3d.  g Credit rate or applicable dollar amount (see instructions)  h Multiply line 3f by line 3g.  i 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).  4. Carbon oxide sequestration credit that another taxpayer elected under section 45Qf(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.  (i) EIN of (ii) Metric tons (iii) Credit rates (iv) Credit elected. Multiply column (ii) by column (iii) by column (iii) by column (iii) by column (iii) atxpayer elected under section 45Qf(f)3(B) to allow you to claim. See instructions  d Add lines 4a, 4b, and 4c in column (v)  4d.  4d.  4d.  4d.  4d.  4d.  4d.	3				re equi	pment or DAC				
b Metric tons captured and physically utilized by you c Metric tons captured and physically utilized by another person	а	-			tion .		3a			
c Metric tons captured and physically utilized by another person		•		•	1 1					
d Add lines 3b and 3c  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  f Subtract line 3e from line 3d.  g Credit rate or applicable dollar amount (see instructions)  i 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).  4 Carbon oxide sequestration credit that another taxpayer elected under section 45Qff(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.  (i) EIN of (ii) Metric tons (iii) Credit rates Multiply column (ii) by column (iii).  a (i) EIN of (ii) Metric tons (iii) Credit rates Multiply column (iii) by column (iii) by column (iii).  Add lines 4a, 4b, and 4c in column (iv) 4d.  4d.  e Report all other carbon oxide sequestration credit that another taxpayer elected under section 45Qff(3)(B) to allow you to claim. See instructions 4d.  4d.  4d.  4d.  4d.  4d.  4d.  4d.		•								
d Add lines 3b and 3c  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.  1 Subtract line 3e from line 3d  2 Credit rate or applicable dollar amount (see instructions)  3 Multiply line 3f by line 3g  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)  4 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), 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.  (i) EIN of (ii) Metric tons (iii) Credit (iv) Credit elected. Multiply column (ii) by column (iii).  a b (I) EIN of (ii) Metric tons (iii) Credit (iv) Credit elected. Multiply column (iii).  Add lines 4a, 4b, and 4c in column (iv)	-	•		-	3c					
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 .  f Subtract line 3e from line 3d .  g Credit rate or applicable dollar amount (see instructions)  Multiply line 3f by line 3g .  i 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) .  4 Carbon oxide sequestration credit that another taxpayer elected under section 45Qf(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.  (i) EIN of (ii) Metric tons (iii) Credit rates (iv) Credit elected. Multiply column (ii) by column (iii).  a (ii) EN of (iii) Metric tons elected in rates (iv) Credit elected. Multiply column (iii) by column (iii).  Add lines 4a, 4b, and 4c in column (iv)	d	•					3d			
f Subtract line 3e from line 3d	е	person and for withe resulting conference determined purs	which you allow that arbon oxide seque arbon dioxide equiva uant to an approv	person to claim estration credit lents that were red LCA). See						
g Credit rate or applicable dollar amount (see instructions)  Multiply line 3f by line 3g  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)  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.  (i) EIN of (ii) Metric tons (iii) Credit rates Multiply column (ii) by column (iii) by column (iii).  a b (iii) Credit elected. Multiply column (iii) by column (iii) by column (iii) atxpayer elected under section 45Q(f)(3)(B) to allow you to claim. See instructions (iii) 4d  Add lines 4a, 4b, and 4c in column (iv) 4d  F Add lines 4d and 4e 4e 5 Carbon oxide sequestration credit from partnerships and S corporations (see instructions) 5  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 6		each utilization fac	cility		3e					
i 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).  4 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.  (i) EIN of (ii) Metric tons (iii) Credit rates (iv) Credit elected. Multiply column (ii) by column (iii).  a b (c) Add lines 4a, 4b, and 4c in column (iv) 4d (iv) Credit elected under section 45Q(f)(3)(B) to allow you to claim. See instructions (iv) 4e (iv) Credit elected under section 45Q(f)(3)(B) to allow you to claim. See instructions (iv) 4e (iv) Credit elected under section 45Q(f)(3)(B) to allow you to claim. See instructions (iv) 4e (iv) Credit elected under section 45Q(f)(3)(B) to allow you to claim. See instructions (iv) 4d (iv) Credit elected under section 45Q(f)(3)(B) to allow you to claim. See instructions (iv) 4d (iv) Credit elected under section 45Q(f)(3)(B) to allow you to claim. See instructions (iv) 4d (iv) Credit elected (iv)	f	Subtract line 3e fr	om line 3d				3f			
i 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).  4 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.  (i) EIN of (ii) Metric tons (iii) Credit rates (iv) Credit elected. Multiply column (ii) by column (iii).  a b (a) Add lines 4a, 4b, and 4c in column (iv)	g	Credit rate or app	licable dollar amount (	see instructions)			3g			
multiply the amount on line 3h by 5.0. Otherwise, enter the amount from line 3h. See instructions for attaching Schedule F (Form 8933).  4 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.  (i) EIN of (ii) Metric tons (iii) Credit (iv) Credit elected. Multiply column (ii) by column (iii).  a b (a) Add lines 4a, 4b, and 4c in column (iv) (a) Add lines 4a, 4b, and 4c in column (iv) (a) Add lines 4a, 4b, and 4c in column (iv) (a) Add lines 4a, 4b, and 4c in column (iv) (a) Add lines 4a, 4b, and 4e (b) Add lines 4b, and 4e (c) Add lines 4b, and 4e (c) Add lines 4b, and 4e (c) Add lines 4b, and 4c	h	Multiply line 3f by	line 3g						3h	
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.  (i) EIN of (ii) Metric tons (iii) Credit (iv) Credit elected. Multiply column (ii) by column (iii).  a	i	multiply the amou	int on line 3h by 5.0.	Otherwise, enter	the am	ount from line 3	h. See ir	structions for	3i	
electing taxpayer elected rates Multiply column (ii) by column (iii).  a b C Add lines 4a, 4b, and 4c in column (iv)	4	Carbon oxide se section 45Q(f)(3) Schedule A (For 8933). Provide ba on lines 4a, 4b, a	equestration credit to (B) to allow you to m 8933), Schedule E asic information for t	that another tax claim. See instru (Form 8933), ar the three largest	payer uctions nd Sch	elected under for attaching edule F (Form				
d Add lines 4a, 4b, and 4c in column (iv)		electing	1		Multi	ply column (ii)				
d Add lines 4a, 4b, and 4c in column (iv)	а									
d Add lines 4a, 4b, and 4c in column (iv)	b									
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	С									
elected under section 45Q(f)(3)(B) to allow you to claim. See instructions	d		` '				4d			
f Add lines 4d and 4e	е						4e			
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	f		*** * * * * * * * * * * * * * * * * * *						4f	
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	5	Carbon oxide seq	uestration credit from	partnerships and	S corp	orations (see in	structions	s)	5	
others, report this amount on Form 3800, Part III, line 1x	6	•				•		•		
						-			6	
	7	•				for attaching So	chedule [	) (Form 8933)		