

# Carbon Oxide Sequestration Credit

OMB No. 1545-2132

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 You

Check the applicable box(es). See instructions before completing this form.

- 1 Captured qualified carbon oxide during the tax year
- 2 Physically disposed, used, or utilized captured qualified carbon oxide during the tax year
- 3 Elected to allow another taxpayer to claim the carbon oxide sequestration credit that you would've otherwise been entitled to
- 4 Another taxpayer elected to allow you to claim the carbon oxide sequestration credit that they would've otherwise been entitled to
- 5 Reserved for future use
- 6 Reserved for future use
- 7 Reserved for future use
- 8 Reserved for future use

## Part II Facilities at Which Qualified Carbon Oxide Qualifies for a Credit Under Section 45Q(a)(1) or (2), or for Which an Election Was Made Under Section 45Q(b)(3)

<p><b>1</b> Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility before February 9, 2018, 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).</p> <p>a Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .</p> <p>b Inflation-adjusted credit rate (see instructions) . . . . .</p> <p>c Multiply line 1a by line 1b . . . . .</p>	<table border="1"> <tr><td style="width: 50px;">1a</td><td style="width: 100px;"></td></tr> <tr><td>1b</td><td></td></tr> </table>	1a		1b		1c
1a						
1b						
<p><b>2</b> Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility before February 9, 2018, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</p> <p>a Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .</p> <p>b Inflation-adjusted credit rate (see instructions) . . . . .</p> <p>c Multiply line 2a by line 2b . . . . .</p>	<table border="1"> <tr><td style="width: 50px;">2a</td><td style="width: 100px;"></td></tr> <tr><td>2b</td><td></td></tr> </table>	2a		2b		2c
2a						
2b						
<p><b>3</b> Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility before February 9, 2018, and utilized as described in section 45Q(f)(5).</p> <p>a Metric tons captured and utilized and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit. See instructions for attaching Model Certificates CF and UTZ . . . . .</p> <p>b Inflation-adjusted credit rate (see instructions) . . . . .</p> <p>c Multiply line 3a by line 3b . . . . .</p>	<table border="1"> <tr><td style="width: 50px;">3a</td><td style="width: 100px;"></td></tr> <tr><td>3b</td><td></td></tr> </table>	3a		3b		3c
3a						
3b						

## Part III Qualified Facilities Under Section 45Q(a)(3) or (4) for Which No Election Was Made Under Section 45Q(b)(3)

<p><b>4</b> Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, during the 12-year period beginning on the date the equipment was originally placed in service, 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).</p> <p>a Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .</p> <p>b Section 45Q(a)(3) applicable dollar amount (see instructions) . . . . .</p> <p>c Multiply line 4a by line 4b . . . . .</p>	<table border="1"> <tr><td style="width: 50px;">4a</td><td style="width: 100px;"></td></tr> <tr><td>4b</td><td></td></tr> </table>	4a		4b		4c
4a						
4b						

**Part III Qualified Facilities Under Section 45Q(a)(3) or (4) for Which No Election Was Made Under Section 45Q(b)(3) (continued)**

<b>5 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b>		
<b>a</b> Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit. See instructions for attaching Model Certificates CF, EOR-Operator, and EOR-Owner . . . . .	<b>5a</b>	
<b>b</b> Section 45Q(a)(4) applicable dollar amount (see instructions) . . . . .	<b>5b</b>	
<b>c</b> Multiply line 5a by line 5b . . . . .		<b>5c</b>
<b>6 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified facility on or after February 9, 2018, during the 12-year period beginning on the date the equipment was originally placed in service, and utilized as described in section 45Q(f)(5).</b>		
<b>a</b> Metric tons captured and utilized and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit. See instructions for attaching Model Certificates CF and UTZ . . . . .	<b>6a</b>	
<b>b</b> Section 45Q(a)(4) applicable dollar amount (see instructions) . . . . .	<b>6b</b>	
<b>c</b> Multiply line 6a by line 6b . . . . .		<b>6c</b>

**Part IV Qualified Direct Air Capture Facilities Under Section 45Q(d) Placed in Service After 2022**

<b>7 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified direct air capture facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, 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 disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .	<b>7a</b>	
<b>b</b> Section 45Q(b)(1)(B)(i) applicable dollar amount (see instructions) . . . . .	<b>7b</b>	
<b>c</b> Multiply line 7a by line 7b . . . . .		<b>7c</b>
<b>8 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified direct air capture facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.</b>		
<b>a</b> Metric tons captured and disposed of and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit. See instructions for attaching Model Certificates CF, DISP-Operator, and DISP-Owner . . . . .	<b>8a</b>	
<b>b</b> Section 45Q(b)(1)(B)(ii) applicable dollar amount (see instructions) . . . . .	<b>8b</b>	
<b>c</b> Multiply line 8a by line 8b . . . . .		<b>8c</b>
<b>9 Qualified carbon oxide captured using carbon capture equipment originally placed in service at a qualified direct air capture facility after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, and utilized as described in section 45Q(f)(5).</b>		
<b>a</b> Metric tons captured and utilized and for which you didn't elect for another taxpayer to claim the carbon oxide sequestration credit. See instructions for attaching Model Certificates CF and UTZ . . . . .	<b>9a</b>	
<b>b</b> Section 45Q(b)(1)(B)(ii) applicable dollar amount (see instructions) . . . . .	<b>9b</b>	
<b>c</b> Multiply line 9a by line 9b . . . . .		<b>9c</b>

**Part V Other Information**

- 10** Check the box if you're making the election under section 45Q(b)(3) . . . . .
- 11** Check the box if you're making the election under section 45Q(f)(6) . . . . .
- 12** Check the box if you're making the election under section 45Q(f)(9) . . . . .

**13 Carbon oxide sequestration credit that another taxpayer elected under section 45Q(f)(3)(B) to allow you to claim. See instructions for attaching Model Certificates ELECT, EOR-Owner, DISP-Owner, and UTZ. Provide basic information for the three largest elections (in dollars) on lines 13a, 13b, and 13c; report all others on line 13e.**

(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 13a, 13b, and 13c in column (iv) . . . . . **13d**
- 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 . . . . . **13e**
- f** Add lines 13d and 13e . . . . . **13f**
- 14** Carbon oxide sequestration credit from partnerships and S corporations (see instructions) . . . . . **14**
- 15** Add lines 1c, 2c, 3c, 4c, 5c, 6c, 7c, 8c, 9c, 13f, and 14. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1x . . . . . **15**
- 16** Carbon oxide sequestration credit recaptured. See instructions for attaching Model Certificate RECAPTURE and for reporting this amount on the appropriate line of your return . . . . . **16**