



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

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Form **8924**
 (Rev. December 2025)
 Department of the Treasury
 Internal Revenue Service

**Excise Tax on Certain Transfers of Qualifying
 Geothermal or Mineral Interests**

OMB No. 1545-2099

Go to www.irs.gov/Form8924 for instructions and the latest information.

Name of entity			Employer identification number (EIN)
Number and street (If a P.O. box, see instructions.)			Room or suite no.
City or town	State or province	Country	ZIP or foreign postal code

Tax Computation

1 Date of sale or other disposition (MM/DD/YYYY)		
2 If the property was sold or exchanged, enter the sales price of the interest transferred. If the property was leased, enter the income realized as a result of the transfer	2	
3 Cost or other basis of interest transferred. Enter -0- if the property was leased	3	
4 Gain or income realized. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Fair market value of the interest transferred as of the date shown on line 1	5	
6 Multiply line 5 by 20% (0.20)	6	
7 Multiply line 4 by 21% (0.21)	7	
8 Tax. Add lines 6 and 7	8	
9 Tax paid with Form 7004, if any	9	
10 Tax due. If line 8 is equal to or greater than line 9, subtract line 9 from line 8. For details on how to pay, go to www.irs.gov/Payments or see the instructions	10	
11a Overpayment. If line 9 is greater than line 8, subtract line 8 from line 9 and complete lines 11b, 11c, and 11d	11a	
b Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number <input type="text"/>		

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Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Title	
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name	Firm's EIN		
	Firm's address	Phone no.		