

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 <a href="IRS.gov/DraftForms">IRS.gov/DraftForms</a> and remain there after the final release is posted at <a href="IRS.gov/LatestForms">IRS.gov/LatestForms</a>. Also see <a href="IRS.gov/Forms">IRS.gov/Forms</a>.

Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> 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 <a href="IRS.gov/FormsComments">IRS.gov/FormsComments</a>. 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 <a href="here">here</a>.

## TREASURY/IRS AND OMB USE ONLY DRAFT

## Schedule A (Form 8933)

(Rev. December 2025)

## **Disposal or Enhanced Oil Recovery Owner Certification**

Attach to Form 8933.

OMB No. 1545-0123

	Go to www.irs.gov/Form8933 for instructions and the latest informa	tion.		
Name(s	s) shown on return	Identi	ifying number	_
<b>A</b>	Check if you are filing this as a:  (i) ☐ Geological disposal site owner  (ii) ☐ Enhanced oil recovery project owner	 r		
Par	Information About You, the Owner of the Geological Disposal Site, or the Project	e Enhanc	ced Oil Recovery (EO	R)
1	Name 2	2 Employer identification number (EIN)		
3	Address			_
Pari	Information About Your Suppliers of Qualified Carbon Oxide			_
Comp	olete a separate Schedule A (Form 8933) for each of your suppliers of qualified carbon oxide			
4	Name 5	5 EIN		
6	Name and location (county and state) of facility (if supplier supplied any qualified carbon oxide)			
7	Type of industrial facility at which the supplier captured its qualified carbon oxide			
8	Check here if you were one of the suppliers. Don't check unless the EIN of the supplier of the qualified carbon oxide is the same as the EIN of the entity that's an owner of the geological disposal site. If the EINs aren't the same, there must be a binding written contract between the entities			
9	Unless line 8 is checked, do you attest that a binding written contract between you and t that ensures that you will securely store the qualified carbon oxide in the manner required 45Q and the underlying regulations?	red under s	section	lo
10	Provide the date (MM/DD/YYYY) of the contract referenced on line 9 or the date of amendment	the most	recent	
11	Metric tons of qualified carbon oxide received from the supplier during the tax year (me should agree with the figure reported for you for this supplier by the project's ope Schedule B (Form 8933), Part III, line 10; or Schedule C (Form 8933), Part III, line 20)	rator on	11	
12	Metric tons of qualified carbon oxide received from the supplier and stored by you during year (metric tons should agree with the figure reported for you for this supplier by the site's operator on Schedule B (Form 8933), Part III, line 10; or Schedule C (Form Part III, line 20)	disposal n 8933),	12	
13	Metric tons of nonqualified carbon oxide received by you during the tax year		13	
14	Metric tons of nonqualified carbon oxide stored or utilized as a tertiary injectant stored during the tax year (metric tons should be from Schedule B (Form 8933), Part III, line Schedule C (Form 8933), Part III, line 20)	e 10; or	14	
15	Add lines 11 and 13. Total amount of qualified carbon oxide injected (amount should ag the figure reported for you on Schedule B (Form 8933), Part III, line 10; or Schedule C (For Part III, line 20)	m 8933),	15	
16	Add lines 12 and 14. Total amount of qualified carbon oxide stored (amount should agree figure reported for you on Schedule B (Form 8933), Part III, line 10; or Schedule C (For Part III, line 20)	m 8933),	16	
17	Check here if you attest that the supplier of qualified carbon oxide elected to allow you to oxide sequestration credit attributable to their qualified carbon oxide. If you checked the bo			