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

TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule C (Form 8933)

(Rev. December 2025)

Department of the Treasury Internal Revenue Service

Enhanced Oil Recovery Operator Certification

Attach to Form 8933.

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

OMB No. 1545-0123

Name(s	s) shown on return				Identifying numbe	r				
Part	Information About the Owner(s) of the E	nhanced Oil Recovery (E	OR) Project							
1	Provide information about each owner of the EOR pr		· · · · · · · · · · · · · · · · · · ·							
	(i) EOR project owner	, ,	(ii) Address		(iii) Employer identification number (EIN)	(iv) Operating interest (%)				
Α										
В										
С										
D Part	II Information About the EOR Project									
2	Name and location (county and state)		3 Name and EIN of the person who, for	nurnosos of	Pogulations soction	on 1 450 2(b)				
2	Name and location (county and state)	is the operator of the project	negulations section 1.45Q-2(ii),							
4	Other company(ies) identified as the operator of the project for any other purpose(s) and the nature of the purpose									
5a	IRS-issued registration number(s) for the EOR project	number(s), if available		(MM/YYYY) on which the injection ptured qualified carbon oxide began						
7	If the project was previously certified under section 43, name of the certified project and date (MM/DD/YYYY) of the petroleum engineer's certification									
8	If the project wasn't previously certified under section 43, attach a copy of a valid petroleum engineer's certification to this schedule.									
9	Is this project an enhanced natural gas recovery project?									
10	Are all injection wells appropriately permitted? If you	answered "No," you can't cla	im the credit			Yes 🗌 No				
11	Reserved for future use.									
12	Are any of the wells in the project EPA Class VI?									
13	If you answered "Yes" to line 12, check here to declare that all figures of stored qualified carbon oxide on this schedule are consistent with figures reported to the EPA pursuant to the applicable MRV plan and subpart RR of EPA's Greenhouse Gas Reporting Program									
14	If you answered "Yes" to line 12, provide the EPA approval date (MM/DD/YYYY) of the MRV plan, and attach a copy of the approved MRV plan or its URL on the EPA's website									
15	If you answered "Yes" to line 10 and "No" to line 12, are you relying on subpart RR of the Greenhouse Gas Reporting Program or ISO 27916 to demonstrate secure storage (check which one)?									
16	If line 15 is subpart RR, provide the EPA approval date (MM/DD/YYYY) of the MRV plan, and attach a copy of the approved MRV plan or its URL on the EPA's website									
17	If line 15 is ISO 27916, attach a copy of the ISO 2791	6 documentation for the year			_					
18	If line 15 is ISO 27916, attach a copy of the certificat	on completed by a qualified i	ndependent engineer or geologist.							

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TREASURY/IRS AND OMB USE ONLY DRAFT

Schodule	e C (Form 8933) (Rev. 12-2025)										Page 2	
Part	, , , ,	he Qualified Carbon	Oxide Supplied to th	e EOR	Proiect and Se	curely Sto	red				Page Z	
19	Provide information about all											
	(i) Qualified carbon (ii) EIN oxide supplier		(iii) Name of ((iii) Name of capture facility		(iv) Location of capture facility (county and state)			(v) Check if supplier provided any qualified carbon oxide		carbon oxide	
Α												
_B												
С												
20	Provide enhanced oil recovery information consistent with all applicable EPA filings and certified ISO 27916 documentation if it was used to demonstrate secure storage. See instructions.											
	Qualified Carbon Oxide Supplier											
(a) EOR project owner		(i)	(i)		(ii)			(iii)				
		(b) Metric tons delivered	(c) Metric tons stored	(d) Metric tons delivered		(e) Metric tons stored		(f) Metric tons delivered	(g)	(g) Metr		
Α												
В												
<u>C</u>												
D Total												
Total												
	(iv) Total qualified carbon oxide from all suppliers			(v) All other suppliers of nonqualified carbon oxide			(vi) Total metric tons for all carbon oxide suppliers					
	(h) Metric tons delivered (add columns (b), (d), and (f)) (add columns (c), (e), and (g))			(j) Metric tons delivered		(k) Metric tons stored		(I) Metric tons delivered (add columns (h) and (j))		(m) Metric tons stored (add columns (i) and (k))		
Α												
В												
С												
D												
Total												