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TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule D (Form 8933)

(Rev. December 2025)

Department of the Treasury Internal Revenue Service

Recapture Certification

Attach to Form 8933.

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

OMB No. 1545-0123

Naı	me(s) shown on return	Identifying number			
	lusta was	ation About the Coolemical Diames			
		ation About the Geological Disposition about the owner(s) of the geologic			
		mation about the owner(s) of the geological			
_	1 Provide inforr				
		(a) Current tax year	(b) 1st previous tax year	(c) 2nd previous tax year	(d) 3rd previous tax year
_	<i>(</i>) 0				
Α	(i) Owner's name				
	(ii) Employer				
	identification number (EIN)				
	(iii) Address				
	(iv) Operating interest (%)				
_					
В	(i) Owner's name	1			
	(ii) EIN				
	(iii) Address				
	(iv) Operating				
_	interest (%)				
С	(i) Owner's name	1			
	(ii) EIN				
	(iii) Address				
	(iv) Operating				
_	interest (%)				
D	(i) Owner's name	!			
	(ii) EIN				
	(iii) Address				
	(iv) Operating				
	interest (%)				

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TREASURY/IRS AND OMB USE ONLY DRAFT

Schedu	ıle D (Form 8933) (Rev. 12-2025)					Page 2	
Par	<u>_</u>	,					
Section	on 2—Information about the geological disposal site or	enhanced oil recovery (EOR) project for the yea	ar				
2	Check if the project is:						
	(i) Geological disposal site (ii) EOR			_			
3	Name and location (county and state)	4a EOR project operator's name		4 b E0	4b EOR project operator's EIN		
5	Other company(ies) identified as the operator of the project for any other purpose(s) and the nature of the purpose						
6a					M/YYYY) on which the injection ured carbon oxide began		
8a	If the EOR project was previously certified under section	43, state the name of the certified project	8b Date (MM/YYYY) of the	'YY) of the petroleum engineer's certification			
9	If the EOR project wasn't previously certified under section	n 43, attach a copy of a valid petroleum engineer's	s certification to this schedu	le.			
10	Is this EOR project an enhanced natural gas recovery pro					. 🗌 Yes 🗌 No	
11	If the amount of sequestered carbon oxide has been determined pursuant to 40 CFR Part 98 subpart RR, attach a copy of the approved Monitoring, Reporting, and Verification (MRV) plan or provide the URL of it on the EPA's website.						
12	If the amount of sequestered carbon oxide has been determined pursuant to ISO 27916, attach a copy of the ISO 27916 documentation for the tax year. Also attach a copy of the certification by a qualified independent engineer or geologist.						
Part	Determination of Recaptured Qualified Carb	on Oxide					
1	List the total metric tons of qualified carbon oxide securely stored in the geological disposal site or EOR project during the year						
2							
3	Metric tons of qualified carbon oxide that, during the year, area of the reservoir during the year or previous tax years if	3					
4	If line 3 is less than line 2, attach a statement explaining hatmosphere.	the					
5			from line 3. If greater than zero, a recapture event has occurred. See Regulatio complete this schedule if a recapture event didn't occur				
6	Attach a statement describing the cause of the leakage of	qualified carbon oxide.					
7	Which regulatory agencies were made aware of the leaka	ge of qualified carbon oxide?					
8	Attach a copy of Schedule B (Form 8933) or Schedule C (Form 8933) for this disposal site for each of the previous THREE tax years.						

Schedule D (Form 8933) (Rev. 12-2025)

TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule D (Form 8933) (Rev. 12-2025)

Pa	art II 🗀 🗅	Determ	ination of Recapt	ured Qualified (Carbon Oxide (cor	ntinued)				
_6	List inf	ormatio	n about stored carbo	on oxide subject to	recapture.					
	•			Allocation of stored carbon oxide subject to recapture						
				(d) Geological disposal site or EOR project	(e) Geological disposal site or EOR project	(f) Geological disposal site or EOR project	(g) Geological disposal site or EOR project	(h) Geological disposal site or EOR project		
		(a) Year prior	(b) Metric tons of stored carbon oxide	(c) Stored carbon oxide subject to recapture	(i) Owner's name	(i) Owner's name	(i) Owner's name	(i) Owner's name	(i) Owner's name	(i) Total. Add columns (d) through (h)
			for the indicated year		(ii) EIN	(ii) EIN	(ii) EIN	(ii) EIN	(ii) EIN	1
			a.ca.ca you		(iii) Check if carbon oxide was qualified carbon oxide	(iii) Check if carbon oxide was qualified carbon oxide	(iii) Check if carbon oxide was qualified carbon oxide	(iii) Check if carbon oxide was qualified carbon oxide	(iii) Check if carbon oxide was qualified carbon oxide	
Α	1st previous tax year									
В	2nd previous tax year									
С	3rd previous tax year									
D	Total. Add lines 9A through 9C									
E Metric tons of carbon oxide not subject to recapture due to look-back being limited to THREE tax years. Subtract Part II, line 5, from line 9D, column (c)										
	In column (b), list the amount of total carbon oxide stored in each of the THREE tax years prior to the current tax year. This would be from Schedule C (Form 8933), line 20, column (m), for each year. In columns (d) through (h) allocate the amount in column (c) to each owner of the geological disposal site or EOB project for each year. Check the box if the carbon oxide									

- In columns (d) through (h), allocate the amount in column (c) to each owner of the geological disposal site or EOR project for each year. Check the box if the carbon oxide was qualified. See instructions.
- 13 Provide a copy of Parts I and II to each owner of the disposal site or EOR project during the current and THREE previous tax years.

TREASURY/IRS AND OMB USE ONLY DRAFT

Sche	edule D (Form	8933) (Re	ev. 12-2025)							Page 4	
Pa	rt III D	eterm	ination of Recapt	ured Qualified Ca	arbon Oxide for S	Supplier					
			rt III for each supplie								
Sec		formati	ion about you, the	owner of the EOR p	oroject						
1	1 Name								2 EIN		
3	Addres	SS						I			
Sec	ction 2-In	formati	ion about suppliers	who supplied carl	oon oxide during a	ny of the THREE	previous tax years				
4	Name								5 EIN		
6	 Name and location of carbon oxide capture facility (if supplier supplied any qualified carbon oxide) Type of industrial facility at which the supplier captured its qualified carbon oxide 										
8	Comple	ete Part	III, line 8, using infor	mation from Schedul	e C (Form 8933), line	e 20, for the previou	us THREE tax years. S	ee instructions.			
	·				Supplier Name:	•	·				
		(a) Year	(b) Total metric tons of stored carbon oxide from Part II, line 9	(c) Total metric tons of stored carbon oxide subject to recapture	(d) Your amount of qualified carbon oxide subject to recapture	(e) Rate of carbon oxide sequestration credi for the year (\$/MT)	supplier elected to allow you to claim the carbon oxide sequestration credit	(g) Amount of carbon oxide sequestration credit for which the supplier elected to allow you to claim the carbon oxide sequestration credit (\$ Multiply column (f) by column (e).	supplier didn't elect to allow you to claim the carbon oxide sequestration credit	(i) Amount of carbon oxide sequestration credit for which the supplier didn't elect to allow you to claim the carbon oxide sequestration credit (\$). Multiply column (h) by column (e).	
Α	1st previous tax year										
В	2nd previous tax year										
С	3rd previous tax year										
D	Total met	Total metric tons. Add lines 8A through 8C, column (f)									
Ε							de supplied by this				
F											
	Amount of carbon oxide sequestration credit the supplier of carbon oxide must recapture this year. Add lines 8A through 8C, column (i). The supplier must add this amount to its Form 8933, Part III, line 10										