

**Schedule D
(Form 8933)**

(December 2024)

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

Name(s) shown on return

Identifying number

Part I Information About the Geological Disposal Site

Section 1 – Information about the owner(s) of the geological disposal site

1 Provide information about owner(s) of the geological disposal site.

- If there are more than four owners, prepare a separate schedule with all the owner information and attach it to this schedule.

	(a) Current calendar year	(b) 1st previous calendar year	(c) 2nd previous calendar year	(d) 3rd previous calendar year
	_____	_____	_____	_____
A (i) Owner's name				
(ii) Employer identification number (EIN)				
(iii) Address .				
(iv) Operating interest (%)				
B (i) Owner's name				
(ii) EIN . . .				
(iii) Address .				
(iv) Operating interest (%)				
C (i) Owner's name				
(ii) EIN . . .				
(iii) Address .				
(iv) Operating interest (%)				
D (i) Owner's name				
(ii) EIN . . .				
(iii) Address .				
(iv) Operating interest (%)				

Part I Information About the Geological Disposal Site *(continued)*

Section 2—Information about the geological disposal site or enhanced oil recovery (EOR) project for the year

2 Check if the project is:
(i) Geological disposal site **(ii)** EOR

3 Name and location (county and state) **4a** For purpose of Regulations section 1.45Q-2(h), enter project operator’s name **4b** And EIN

5 Other company(ies) identified as the operator of the project for any other purpose(s) and the nature of the purpose

6a IRS-issued registration number(s) for the geological disposal site **6b** EPA e-GGRT ID number(s), if available **7** Date (MM/YYYY) on which the injection of captured carbon oxide began

8a If the EOR project was previously certified under section 43, state the name of the certified project **8b** And the date (MM/YYYY) of the petroleum engineer’s certification

9 If the EOR project wasn’t previously certified under section 43, attach a copy of a valid petroleum engineer’s certification to this schedule.

10 Is this EOR project an enhanced natural gas recovery project? **Yes** **No**

11 Reserved for future use.

12 Reserved for future use.

13 Reserved for future use.

14 Reserved for future use.

15 Reserved for future use.

16 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.

17 If the amount of sequestered carbon oxide has been determined pursuant to ISO 27916, attach a copy of the ISO 27916 documentation for the calendar year. Also attach a copy of the certification by a qualified independent engineer or geologist.

Part II Determination of Recaptured Qualified Carbon Oxide

1 List the total metric tons of qualified carbon oxide securely stored in the geological disposal site or EOR project during the year	1	
2 Metric tons of qualified carbon oxide that, during the year, the owner, operator, or regulatory agency determined has leaked from the containment area of the reservoir during the year or previous calendar years if not previously accounted for	2	
3 Metric tons of qualified carbon oxide that, during the year, the owner, operator, or regulatory agency determined has leaked from the containment area of the reservoir during the year or previous calendar years if not previously accounted for, and will eventually migrate to the atmosphere	3	
4 If line 3 is less than line 2, attach a statement explaining how you determined that the qualified carbon oxide won’t eventually migrate to the atmosphere.		
5 Qualified carbon oxide subject to recapture. Subtract line 1 from line 3. If greater than zero, a recapture event has occurred. See Regulations section 1.45Q-5(d). Complete the remainder of Part II. Don’t complete this schedule if a recapture event didn’t occur	5	
6 Attach a statement describing the cause of the leakage of qualified carbon oxide.		
7 Which regulatory agencies were made aware of the leakage 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 calendar years.		

Part II **Determination of Recaptured Qualified Carbon Oxide** *(continued)*

9 List information about stored carbon oxide subject to recapture.

	(a) Year prior	(b) Metric tons of stored carbon oxide for the indicated year	(c) Stored carbon oxide subject to recapture	Allocation of stored carbon oxide subject to recapture					(i) Total. Add columns (d) through (h)
				(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	
				(i) Owner's name	(i) Owner's name	(i) Owner's name	(i) Owner's name	(i) Owner's name	
				(ii) EIN	(ii) EIN	(ii) EIN	(ii) EIN	(ii) EIN	
A 1st previous calendar year .									
B 2nd previous calendar year .									
C 3rd previous calendar year .									
D Total. Add rows A through C . . .									
E Metric tons of carbon oxide not subject to recapture due to look-back being limited to THREE calendar years. Subtract Part II, line 5, from row D, column (c) . .									

- 10** In column (b), list the amount of total carbon oxide stored in each of the THREE calendar years prior to the current calendar year. This would be from Schedule C (Form 8933), line 20, column (m), for each year.
- 11** 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. Use two columns for any owner that stored both qualified and nonqualified carbon oxide. If more columns are needed, attach a separate schedule that shows the allocation for all owners. You should allocate the amount of stored carbon oxide on a pro rata basis, using figures from Schedule C (Form 8933), line 20, of each year, unless there is a sound engineering basis to do otherwise.
- 12** Check here if the allocation of the amounts in column (c) were done in a manner other than pro rata and attach an explanatory statement
- 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 calendar years.

Part III Determination of Recaptured Qualified Carbon Oxide for Supplier

Part III will be prepared by each owner of the disposal site or EOR project during the current and THREE previous calendar years. Part III will be used to determine the amount of qualified carbon oxide sequestration credit that needs to be recaptured. A separate Part III should be completed for each supplier of qualified carbon oxide during the current and THREE previous calendar years and a copy should be given to each supplier.

Section 1 – Information about you, the owner of the EOR project

1 Name	3 EIN
2 Address	

Section 2 – Information about suppliers who supplied carbon oxide during any of the THREE previous calendar years

Note: Complete a Part III for each supplier.

4 Name	5 EIN
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6 Name and location of carbon oxide capture facility (if supplier supplied any qualified carbon oxide)	7 Type of industrial facility at which the supplier captured its qualified carbon oxide
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8 Complete Part III, line 8, using information from Schedule C (Form 8933), line 20, for the previous THREE calendar years. Complete a separate Part III for each supplier of qualified carbon oxide during the previous THREE calendar years. If one supplier supplied qualified carbon oxide from multiple facilities, complete a Part III, line 8, for each facility.

	(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	Supplier Name:					
				(d) Your amount of qualified carbon oxide subject to recapture	(e) Rate of carbon oxide sequestration credit for the year (\$/MT)	(f) Metric tons of carbon oxide for which the supplier elected to allow you to claim the carbon oxide sequestration credit (MT)	(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).	(h) Metric tons of carbon oxide for which the supplier didn't elect to allow you to claim the carbon oxide sequestration credit (MT). Subtract column (f) from column (d).	(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).
A 1st previous calendar year .									
B 2nd previous calendar year .									
C 3rd previous calendar year .									
D Total metric tons. Add rows A through C									
E Amount of carbon oxide sequestration credit you must recapture this year for carbon oxide supplied by this supplier. Add rows A through C. Add to your Form 8933, Part III, line 7									
F Total metric tons. Add rows A through C									
G Amount of carbon oxide sequestration credit the supplier of carbon oxide must recapture this year. Add rows A through C. The supplier must add this amount to its Form 8933, Part III, line 7									