

**Schedule E
(Form 8933)**

(December 2024)

Department of the Treasury
Internal Revenue Service

Election 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 Electing Taxpayer and the Credit Claimant

Section 1 – Electing taxpayer’s information from Form 8933

1 Name	3 Taxpayer identification number (TIN)
2 Address	
4 Location of capture facility	5 Placed-in-service date of carbon capture equipment. See Rev. Rul. 2021-13, 2021-30 I.R.B. 152
6 Type of industrial facility	
7a IRS-issued registration number for each facility where carbon oxide was captured	7b EPA e-GGRT ID number(s), if available, of each facility where carbon oxide was captured

Section 2 – Information about the credit claimant. Complete a separate Schedule E (Form 8933) for each credit claimant (see instructions).

8 Name	10 TIN
9 Address	
11 Do you attest that the credit claimant isn’t a subcontractor? If you can’t answer “Yes,” you can’t elect to allow the credit claimant to claim any of your credit <input type="checkbox"/> Yes <input type="checkbox"/> No	
12 Check which statement applies:	
a <input type="checkbox"/> Credit claimant disposed of qualified carbon oxide in secure geological storage and didn’t use it as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized it in a way described in section 45Q(f)(5).	
b <input type="checkbox"/> Credit claimant disposed of qualified carbon oxide in secure geological storage and used it as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.	
c <input type="checkbox"/> Credit claimant utilized qualified carbon oxide in a way described in section 45Q(f)(5).	
13 Location of disposal site if box 12a or 12b was checked	
14a IRS-issued registration number for each disposal site if box 12a or 12b was checked	14b EPA e-GGRT ID number(s), if available, of each disposal site if box 12a or 12b was checked
15 Check which statement applies:	
a <input type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment originally placed in service at a facility on or after February 9, 2018, and before 2023, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized in a way described in section 45Q(f)(5).	
b <input type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment originally placed in service at a facility on or after February 9, 2018, and before 2023, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.	
c <input type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment originally placed in service at a facility on or after February 9, 2018, and before 2023, and utilized as described in section 45Q(f)(5).	
d <input type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment or a direct air capture (DAC) facility originally placed in service after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).	
e <input type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment or a DAC facility originally placed in service after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.	
f <input type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment or a DAC facility originally placed in service after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, and utilized as described in section 45Q(f)(5).	
16 <input type="checkbox"/> If box 15a, 15b, or 15c was checked, check here if you elect to claim the credit rates for equipment placed in service prior to February 9, 2018.	

Part I Information About the Electing Taxpayer and the Credit Claimant *(continued)*

Section 2—Information about the credit claimant. Complete a separate Schedule E (Form 8933) for each credit claimant (see instructions). *(continued)*

- 17** Check the applicable credit rate or dollar amount that applies to the year based on the boxes checked for lines 12, 15, and 16.
- a** \$27.75 (\$20 plus inflation for old equipment), for tax year beginning in 2024. See instructions for the inflation-adjusted rates applicable in later tax years.
 - b** \$13.88 (\$10 plus inflation for old equipment), for tax year beginning in 2024. See instructions for the inflation-adjusted rates applicable in later tax years.
 - c** \$43.92 for new equipment and qualified carbon oxide disposed of in secure storage and not used in EOR. See Notice 2018-93 for the applicable dollar amounts in later tax years.
 - d** \$30.07 for new equipment and qualified carbon oxide disposed of in secure storage and used in EOR or utilized in a manner described in section 45Q(f)(5). See Notice 2018-93 for the applicable dollar amounts in later tax years.
 - e** \$17 for equipment placed in service after 2022 and qualified carbon oxide disposed of in secure storage and not used in EOR.
 - f** \$12 for equipment placed in service after 2022 and qualified carbon oxide disposed of in secure storage and used in EOR or utilized in a manner described in section 45Q(f)(5).
 - g** \$36 for DAC equipment placed in service after 2022 and qualified carbon oxide disposed of in secure storage and not used in EOR.
 - h** \$26 for DAC equipment placed in service after 2022 and qualified carbon oxide disposed of in secure storage and used in EOR or utilized in a manner described in section 45Q(f)(5).

Part II Election Information

1	If box 12a was checked, metric tons of qualified carbon oxide captured by the electing taxpayer and disposed of in secure geological storage by the credit claimant and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized in a way described in section 45Q(f)(5) (metric tons should agree with the amount on Schedule A (Form 8933), line 12)	1	
2	If box 12b was checked, metric tons of qualified carbon oxide captured by the electing taxpayer and disposed of in secure geological storage by the credit claimant and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project (metric tons should agree with the amount on Schedule A (Form 8933), line 12)	2	
3	If box 12c was checked, metric tons of the electing taxpayer’s qualified carbon oxide, expressed as carbon dioxide equivalent, utilized in the credit claimant’s facility, and determined by an LCA (metric tons should agree with the amount in Schedule F (Form 8933), Part III, line 12)	3	
4	Metric tons of qualified carbon oxide listed on line 1, 2, or 3, allowed by the electing taxpayer to be claimed by the credit claimant. Based upon the box checked in Part I, line 15, electing taxpayer adds this amount to Form 8933, Part III, line 1e, 2e, or 3e	4	
5	Credit rate from Part I, line 17	5	
6	Carbon oxide sequestration credit allowed by the electing taxpayer to be claimed by the credit claimant. Multiply line 4 by line 5. Credit claimant adds this amount to its Form 8933, Part III, line 4	6	
7	Metric tons of qualified carbon oxide not allowed by the electing taxpayer to be claimed by the credit claimant. Subtract line 4 from amount listed on line 1, 2, or 3	7	
8	Multiply line 7 by line 5. Carbon oxide sequestration credit retained by the electing taxpayer	8	