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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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**FORM 8-K/A**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

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**Date of Report (Date of earliest event reported): April 13, 2011**

**CVR ENERGY, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other  
jurisdiction of  
incorporation)

**001-33492**  
(Commission File Number)

**61-1512186**  
(I.R.S. Employer  
Identification Number)

**2277 Plaza Drive, Suite 500**  
**Sugar Land, Texas 77479**

(Address of principal executive offices,  
including zip code)

**Registrant's telephone number, including area code: (281) 207-3200**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 9.01. Financial Statements and Exhibits.**

**(b) Pro forma financial information.**

The purpose of this Current Report on Form 8-K/A is to amend the Current Report on Form 8-K of CVR Energy, Inc. (the "Company"), filed on April 14, 2011, which described (among other things) the completion of the initial public offering (the "Offering") of CVR Partners, LP and provided the unaudited pro forma consolidated balance sheet of the Company as of December 31, 2010 and the unaudited pro forma consolidated statement of operations of the Company for the year ended December 31, 2010 and the accompanying notes. The pro forma financial statements of the Company filed on April 14, 2011 give effect to the Offering as if it had occurred on January 1, 2010 (for the statement of operations) and December 31, 2010 (for the balance sheet).

Attached as Exhibit 99.1 to this report is the updated, unaudited pro forma consolidated balance sheet of the Company as of March 31, 2011 and the unaudited pro forma consolidated statement of operations of the Company for the quarter ended March 31, 2011 and the accompanying notes. The pro forma financial statements of the Company give effect to the Offering as if it had occurred on January 1, 2011 (for the statement of operations) and March 31, 2011 (for the balance sheet).

**(d) Exhibits.**

A list of exhibits filed herewith is contained in the exhibit index following the signature page hereto and is incorporated by reference herein.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: May 23, 2011

CVR Energy, Inc.

By: /s/ Edmund S. Gross  
Edmund S. Gross,  
Senior Vice President, General Counsel and  
Secretary

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## Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
99.1	Unaudited pro forma consolidated financial statements of CVR Energy, Inc.

## CVR ENERGY, INC. AND SUBSIDIARIES

## UNAUDITED PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS

The unaudited pro forma consolidated financial statements of CVR Energy, Inc. have been derived from the unaudited historical financial statements of CVR Energy, Inc. for the three months ended and as of March 31, 2011, which are included in CVR Energy, Inc.'s Form 10-Q for the three months ended March 31, 2011.

The pro forma consolidated balance sheet as of March 31, 2011 and the pro forma consolidated statement of operations for the three months ended March 31, 2011 have been adjusted to give effect to the following transactions:

- The interests of Coffeyville Resources, LLC ("CRLLC") and CVR Special GP, LLC ("Special GP") in CVR Partners, LP ("CVR Partners") were converted into 50,920 and 50,869,080 common units, respectively, and Special GP, a wholly-owned subsidiary of CRLLC, was merged with and into CRLLC, with CRLLC continuing as the surviving entity;
- CVR Partners offered and sold 22,080,000 common units to the public at a public offering price of \$16.00 per unit and paid related commissions and expenses;
- CVR Partners' general partner sold its incentive distribution rights, or IDRs, to CVR Partners for \$26.0 million in cash (representing fair market value), and CVR Partners extinguished such IDRs;
- CVR GP, LLC, the general partner of CVR Partners ("CVR GP") and CRLLC, entered into a second amended and restated agreement of limited partnership;
- CVR Partners entered into a new credit facility, which included a \$125.0 million term loan and a \$25.0 million revolving credit facility both due in 2016, drew the \$125.0 million term loan in full, and paid associated financing costs; and
- Coffeyville Acquisition III LLC, the then-owner of CVR GP, sold CVR GP and its non-economic general partner interest to CRLLC for nominal consideration.

The pro forma adjustments have been prepared as if the transactions described above had taken place on March 31, 2011, in the case of the pro forma balance sheet, or as of January 1, 2011 in the case of the pro forma statement of operations.

The unaudited pro forma consolidated financial statements are not necessarily indicative of the results that we would have achieved had the transactions described herein actually taken place at the dates indicated, and do not purport to be indicative of future financial position or operating results. The unaudited pro forma consolidated financial statements do not reflect the repurchase of \$2.7 million of CRLLC and Coffeyville Finance's outstanding notes that were tendered pursuant to the offer to purchase dated April 14, 2011. The unaudited pro forma consolidated financial statements should be read in conjunction with the unaudited financial statements of CVR Energy, Inc., the related notes and "Management's Discussion and Analysis of Financial Condition and Results of Operations" included in CVR Energy, Inc.'s Form 10-Q for the three months March 31, 2011.

The pro forma adjustments are based on available information and certain assumptions that we believe are reasonable. The pro forma adjustments and the assumptions included therein are described in the accompanying notes.

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**CVR Energy, Inc. and Subsidiaries**  
**Unaudited Pro Forma Consolidated Balance Sheet**  
**As of March 31, 2011**

	<u>Actual as of March 31, 2011</u>	<u>Pro Forma Adjustments (In thousands)</u>	<u>Pro Forma as of March 31, 2011</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 165,896	\$ 353,280 (a)	\$ 586,923
		(26,441) (b)	
		125,000 (c)	
		(4,812) (d)	
		(26,000) (e)	
Accounts receivable, net of allowance for doubtful accounts of \$845	113,988	—	113,988
Inventories	395,076	—	395,076
Prepaid expenses and other current assets	51,061	(3,673) (b)	47,388
Deferred income taxes	39,825	(2,250) (f)	37,575
Total current assets	765,846	415,104	1,180,950
Property, plant, and equipment, net of accumulated depreciation	1,063,831	—	1,063,831
Intangible assets, net	336	—	336
Goodwill	40,969	—	40,969
Deferred financing costs, net	12,949	4,812 (d)	17,761
Insurance receivable	3,570	—	3,570
Other long-term assets	4,461	—	4,461
Total assets	<u>\$ 1,891,962</u>	<u>\$ 419,916</u>	<u>\$ 2,311,878</u>
<b>LIABILITIES AND EQUITY</b>			
Current liabilities:			
Note payable and capital lease obligations	\$ 1,495	\$ —	\$ 1,495
Accounts payable	226,073	(1,384) (b)	224,689
Personnel accruals	19,451	—	19,451
Accrued taxes other than income taxes	24,919	—	24,919
Income taxes payable	23,141	38,655 (f)	61,796
Deferred revenue	26,726	—	26,726
Other current liabilities	41,840	—	41,840
Total current liabilities	363,645	37,271	400,916
Long-term liabilities:			
Long-term debt, net of current portion	469,075	125,000 (c)	594,075
Accrued environmental liabilities, net of current portion	2,344	—	2,344
Deferred income taxes	299,177	(40,905) (f)	326,367
Other long-term liabilities	3,898	68,095 (g)	3,898
Total long-term liabilities	774,494	152,190	926,684
Commitments and contingencies			
Equity:			
CVR stockholders' equity:			
Common stock \$0.01 par value per share, 350,000,000 shares authorized, 86,435,672 shares issued	864	—	864
Additional paid-in-capital	475,732	215,740 (a)	579,247
		(28,730) (b)	
		(15,400) (e)	
		(68,095) (g)	
Retained earnings	266,867	—	266,867
Treasury stock, 21,891, at cost	(243)	—	(243)
Accumulated other comprehensive income, net of tax	3	—	3
Total CVR stockholders' equity	743,223	103,515	846,738
Noncontrolling interest	10,600	137,540 (a)	137,540
		(10,600) (e)	
Total equity	<u>753,823</u>	<u>230,455</u>	<u>984,278</u>
Total liabilities and equity	<u>\$ 1,891,962</u>	<u>\$ 419,916</u>	<u>\$ 2,311,878</u>

The accompanying notes are an integral part of these unaudited pro forma consolidated financial statements.

**CVR Energy, Inc. and Subsidiaries**  
**Unaudited Pro Forma Consolidated Statement of Operations**  
**As of March 31, 2011**

	Actual as of March 31, 2011	Pro Forma Adjustments (in thousands)	Pro Forma as of March 31, 2011
Net sales	\$ 1,167,265	\$ —	\$ 1,167,265
Operating costs and expenses:			
Cost of product sold (exclusive of depreciation and amortization)	936,822	—	936,822
Direct operating expenses (exclusive of depreciation and amortization)	68,326	—	68,326
Insurance recovery — business interruption	(2,870)	—	(2,870)
Selling, general and administrative expenses (exclusive of depreciation and amortization)	33,262	—	33,262
Net costs associated with flood	108	—	108
Depreciation and amortization	22,011	—	22,011
Total operating costs and expenses	<u>1,057,659</u>	<u>—</u>	<u>1,057,659</u>
Operating Income	109,606	—	109,606
Other income (expense):			
Interest expense and other financing costs	(13,190)	(1,250) (a)	(14,712)
		(241) (b)	
		(31) (c)	
Interest income	274	163 (d)	437
Gain (loss) on derivatives, net	(22,106)	—	(22,106)
Loss on extinguishment of debt	(1,908)	—	(1,908)
Other income	231	—	231
Total other income	<u>(36,699)</u>	<u>(1,359)</u>	<u>(38,058)</u>
Income (loss) before income taxes and noncontrolling interest	72,907	(1,359)	71,548
Income tax expense	27,119	(3,637) (e)	23,482
Net income	45,788	2,278	48,066
Less: Net income attributable to noncontrolling interest	—	4,651 (f)	4,651
Net income attributable to CVR Energy, Inc.	<u>\$ 45,788</u>	<u>\$ (2,373)</u>	<u>\$ 43,415</u>
Basic earnings per share	\$ 0.53		\$ 0.50
Diluted earnings per share	\$ 0.52		\$ 0.49
Weighted-average common shares outstanding:			
Basic	86,413,781		86,413,781
Diluted	87,783,857		87,783,857

The accompanying notes are an integral part of these unaudited pro forma consolidated financial statements.

**CVR ENERGY, INC. AND SUBSIDIARIES**  
**NOTES TO THE UNAUDITED PRO FORMA**  
**CONSOLIDATED FINANCIAL STATEMENTS**

**(1) Pro Forma Balance Sheet Adjustments and Assumptions**

(a) Reflects (1) the issuance by CVR Partners, LP (CVR Partners) of 19,200,000 common units to the public at an initial public offering price of \$16.00 per common unit resulting in aggregate gross proceeds of \$307.2 million and (2) the exercise by the underwriters of their option to sell 2,880,000 common units at \$16.00 per common unit to cover over-allotments resulting in aggregate gross proceeds of \$46.1 million, for a total of \$353.3 million. Associated with this transaction is the entry to record the noncontrolling interest at approximately 30.2% of the total partners' capital carrying value at CVR Partners, with the excess recorded to additional paid-in-capital for CVR Energy.

(b) Reflects the payment of underwriting commissions of \$24.7 million and other estimated offering expenses of \$4.0 million for a total of \$28.7 million which will be allocated to the newly issued public common units of CVR Partners and recorded in additional paid-in-capital for CVR Energy. Of the \$4.0 million in estimated offering costs, \$2.3 million had been prepaid and \$1.4 million had been accrued.

(c) Reflects term debt incurred by CVR Partners of \$125.0 million.

(d) Reflects the estimated deferred financing costs of \$3.0 million paid to the lenders and approximately \$1.8 million paid for third party costs associated with the new credit facility of CVR Partners.

(e) Reflects the purchase of the incentive distribution rights of the managing general partner interest of CVR Partners for \$26.0 million which represents the fair market value.

(f) Reflects an increase to income taxes payable primarily due to the estimated taxable gain on distributions from CVR Partners to CRLLC in excess of CRLLC's allocable tax basis in CVR Partners. The change in deferred tax assets and deferred tax liabilities is due to the reclassification of the net book versus tax basis difference associated with the investment in CVR Partners to a noncurrent deferred tax liability in conjunction with the initial public offering of CVR Partners. Deferrals historically were recorded based upon each separate component of the book versus tax basis difference of CVR Partners' assets and liabilities.

(g) Reflects the deferred tax liability recorded associated with the difference between the book carrying value of CVR Energy's investment in CVR Partners and the tax basis resulting from gains recorded in additional paid-in-capital.

**(2) Pro Forma Statement of Operations Adjustments and Assumptions**

(a) Reflects the inclusion of interest expense relating to the new credit facility of CVR Partners at an assumed rate of 4.0% with no balance outstanding under the revolver.

(b) Reflects the amortization of related debt issuance costs of the new credit facility of CVR Partners over a five year term.

(c) Reflects the commitment fee of 0.50% on the estimated unused portion of the \$25.0 million revolving credit facility of CVR Partners.

(d) Reflects the inclusion of interest income earned on the average cash balance of CVR Partners.

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**CVR ENERGY, INC. AND SUBSIDIARIES**  
**NOTES TO THE UNAUDITED PRO FORMA**  
**CONSOLIDATED FINANCIAL STATEMENTS—(Continued)**

(e) Reflects adjustments attributable to the noncontrolling interest and the reduction in pre-tax income.

(f) Reflects the removal of net income attributable to the noncontrolling interest.

**(3) Pro Forma Net Income per Common Share**

Pro forma net income per common share is determined by dividing the pro forma net income that has been adjusted for adjustments of interest expense, interest income, income tax expense and income attributable to the noncontrolling interest by the weighted average common shares outstanding to determine both the basic and diluted net income per common share. The pro forma adjustments do not impact the weighted average shares outstanding.

**(4) Incremental Post-IPO Costs**

CVR Partners anticipates incurring incremental general and administrative expenses subsequent to the initial public offering, as a result of being a publicly traded limited partnership, such as costs associated with SEC reporting requirements, including annual and quarterly reports to unitholders, tax return and Schedule K-1 preparation and distribution, independent auditor fees, investor relations activities and registrar and transfer agent fees. It is estimated that these incremental general and administrative expenses will be approximately \$3.5 million per year. The unaudited pro forma consolidated financial statements do not reflect the \$3.5 million in incremental expenses.