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

FORM 8-K

CURRENT REPORT

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

Date of Report (Date of earliest event reported): January 24, 2013

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 7.01. Regulation FD Disclosure.

On January 24, 2013, CVR Energy, Inc. issued a press release announcing a special cash dividend and the initiation of a regular cash dividend beginning with the quarter ended March 31, 2013. A copy of the press release is furnished with this Current Report on Form 8-K.

The foregoing information contains forward-looking statements based on management's current expectations and beliefs, as well as a number of assumptions concerning future events. These statements are subject to risks, uncertainties, assumptions and other important factors. You are cautioned not to put undue reliance on such forward-looking statements (including forecasts and projections regarding our future performance) because actual results may vary materially from those expressed or implied as a result of various factors, including, but not limited to those set forth under "Risk Factors" and "Forward-Looking Statements" in the CVR Energy, Inc. Annual Report on Form 10-K and any other filings CVR Energy makes with the Securities and Exchange Commission. CVR Energy assumes no obligation, and expressly disclaims any obligation, to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

Item 9.01. Financial Statements and Exhibits.**(d) Exhibits**

The following exhibit is being "furnished" as part of this Current Report on Form 8-K:

99.1 Press release.

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: January 24, 2013

CVR ENERGY, INC.

By: /s/ Edmund S. Gross

Edmund S. Gross

Senior Vice President, General Counsel and Secretary



**CVR ENERGY DECLARES \$5.50 SPECIAL DIVIDEND
AND ANNOUNCES ADOPTION OF QUARTERLY DIVIDEND POLICY**

SUGAR LAND, Texas (Jan. 24, 2013) – CVR Energy, Inc. (NYSE: CVI) (“CVR Energy”) recently contributed its petroleum refining and related logistics assets to CVR Refining, LP (NYSE: CVRR) (“CVR Refining”), a newly-formed master limited partnership, and successfully completed the initial public offering of CVR Refining’s common units. CVR Energy currently retains an approximate 84% interest in CVR Refining and the new unitholders hold the remaining approximate 16%. Pursuant to its cash distribution policy, CVR Refining will make a distribution of 100% of its available cash each quarter. Estimated cash distributions for 2013 are approximately \$700 million on a full year basis. As a result, under the current ownership structure, the new unitholders of CVR Refining would collectively receive approximately \$115 million, generating an annualized yield of approximately 19% (based on the initial public offering price of the common units), and CVR Energy would receive approximately \$585 million, in each case, for the year ending December 31, 2013. Approximately 40% of CVR Refining’s forecasted production is hedged through 2013 at an attractive weighted average crack spread of over \$26 per barrel.

In addition to its majority ownership in CVR Refining, CVR Energy owns a majority interest in CVR Partners, LP (NYSE: UAN) (“CVR Partners”), a nitrogen fertilizer master limited partnership. As a result of forecasted cash flows of approximately \$700 million for 2013 from its interests in CVR Refining and CVR Partners, CVR Energy announced today that its Board of Directors has adopted a quarterly cash dividend policy. Subject to declaration by its Board of Directors, CVR Energy’s initial quarterly dividend is expected to be \$0.75 per share, or \$3.00 per share on an annualized basis, which the company plans to begin paying in the second quarter of 2013. In addition, utilizing a portion of the company’s cash-on-hand of approximately \$725 million, the Board of Directors of CVR Energy has declared a special dividend of \$5.50 per share payable on February 19, 2013, to shareholders of record at the close of business on February 5, 2013. The total amount of the special dividend payment will be approximately \$480 million based on the current number of shares outstanding, leaving CVR Energy with abundant liquidity.

“Our Board’s decision to adopt a quarterly dividend policy at this time underscores our commitment to returning capital to shareholders and enhancing shareholder value,” said CVR Energy Chairman Carl C. Icahn. “The policy reflects the strength of our balance sheet, our fundamental ability to generate free cash flow and our confidence in the future prospects of our business.”

Forward-Looking Statements

This news release contains forward-looking statements. You can generally identify forward-looking statements by our use of forward-looking terminology such as “anticipate,” “believe,” “continue,” “could,” “estimate,” “expect,” “intend,” “may,” “might,” “plan,” “potential,” “predict,” “seek,” “should,”

or “will,” or the negative thereof or other variations thereon or comparable terminology. These forward-looking statements are only predictions and involve known and unknown risks and uncertainties, many of which are beyond our control. For a discussion of risk factors which may affect our results, please see the risk factors and other disclosures included in our Annual Report on Form 10-K for the year ended Dec. 31, 2011, and any subsequently filed quarterly reports on Form 10-Q. These risks may cause our actual results, performance or achievements to differ materially from any future results, performance or achievements expressed or implied by these forward-looking statements. Given these risks and uncertainties, you are cautioned not to place undue reliance on such forward-looking statements. The forward-looking statements included in this press release are made only as of the date hereof. CVR Energy undertakes no duty to update its forward-looking statements.

The ownership information and certain financial information contained in this news release (i) do not reflect the potential exercise of the over-allotment option granted to the underwriters in CVR Refining’s initial public offering, which expires on February 15, 2013, (ii) do not reflect potential future sales or issuances of CVR Refining or CVR Partners units and (iii) are calculated on a full-year basis as if the closing of CVR Refining’s initial public offering occurred on January 1, 2013.

Stockholders should consult their tax advisors regarding the tax effects of the dividends to them.

About CVR Energy, Inc.

Headquartered in Sugar Land, Texas, CVR Energy is a diversified holding company primarily engaged in the petroleum refining and nitrogen fertilizer manufacturing industries through its holdings in two limited partnerships, CVR Refining, LP and CVR Partners, LP. CVR Energy subsidiaries serve as the general partner and own a majority of the common units representing limited partner interests of CVR Refining and CVR Partners.

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