
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

FORM SD

SPECIALIZED DISCLOSURE REPORT

ENTERPRISE PRODUCTS PARTNERS L.P.

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction of
Incorporation)

1-14323
(Commission File Number)

76-0568219
(IRS Employer
Identification No.)

1100 Louisiana Street, 10th Floor, Houston, Texas
(Address of Principal Executive Offices)

77002
(Zip Code)

R. Daniel Boss
Executive Vice President and Chief Financial Officer of Enterprise
Products Holdings LLC
(713) 381-6500
(Name and telephone number, including area code, of person to contact
in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being submitted, and provide the period to which the information in this form applies:

☐ Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2025.

☒ Rule 13q-1 under the Securities Exchange Act (17 CFR 240.13q-1) for the fiscal year ended December 31, 2025.

Section 2 - Resource Extraction Issuer Disclosure

Item 2.01 Resource Extraction Issuer Disclosure and Report

Disclosure of Payments by Resource Extraction Issuers

This Form SD of Enterprise Products Partners, L.P. (the “Partnership”) is filed pursuant to Rule 13q-1 promulgated under the Securities Exchange Act of 1934 for the fiscal year ended December 31, 2025. The payment disclosure required by Item 2.01 of Form SD is included as Exhibit 2.01 and Exhibit 99.1 to this Form SD.

Section 3 - Exhibits

Item 3.01 Exhibits

<u>Exhibit No.</u>	<u>Description</u>
2.01	Interactive Data files (Resource Extraction Payment Report as required by Item 2.01 of this Form SD for the year ended December 31, 2025 filed in XBRL).
99.1	<u>Resource Extraction Payment Report as required by Item 2.01 of this Form SD</u>

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.

ENTERPRISE PRODUCTS PARTNERS L.P.

By: Enterprise Products Holdings LLC,
its General Partner

Date: September 23, 2026

By: /s/ R. Daniel Boss
Name: R. Daniel Boss
Title: Executive Vice President and Chief Financial Officer of Enterprise Products Holdings LLC

Resource Extraction Payment Report

Unless the context requires otherwise, references to the “Partnership,” “we,” “us” and “our” refer to Enterprise Products Partners L.P., its consolidated subsidiaries and entities required to be included in this report. The information within this report has been prepared and is presented in accordance with Rule 13q-1 (17 CFR 240.13q-1) under the Securities Exchange Act of 1934, as amended (the “Rule”). This report is limited to payments required to be disclosed by the Rule and does not include other payments and contributions to governmental and civic entities beyond the scope of the Rule.

Project-level disclosure

The table below sets forth our payments made to governments for the fiscal year ended December 31, 2025, by project and type of payment.

								For the year ended December 31, 2025	
(in USD and in thousands)									
Project Name	Segment	Country	Major Subnational Jurisdiction	Government	Government Agency	Resource	Extraction Method	Taxes ⁽¹⁾	Total
N/A	N/A	U.S.	N/A	Federal Government	Internal Revenue Service	Oil and Natural Gas	Well	\$ 1,392	\$ 1,392

- (1) Publicly traded partnerships like ours are treated as corporations unless they have 90% or more in “qualifying income” (as that term is defined in the Internal Revenue Code). We satisfied this requirement including for the year ended December 31, 2025 and, as a result, are not subject to federal income tax at the Enterprise Products Partners L.P. entity level. However, certain of our consolidated subsidiaries, which have interests in entities that derive income from “commercial development of oil, natural gas, or minerals” as defined in Section 13(q) of the Securities Exchange Act, are corporations or are treated as corporations for federal income tax purposes and are subject to federal income tax on their taxable income. The U.S. Federal Government levies corporate income taxes at an entity level rather than on a per-project basis. Accordingly, we have disclosed all tax payments at the entity-level for those subsidiaries whose taxable income is derived in part from “commercial development of oil, natural gas, or minerals” as defined in Section 13(q) of the Securities Exchange Act. The payments do not relate to a particular project but to the total taxable income for the applicable subsidiaries.

Government-level disclosure

The table below sets forth our payments made to governments for the fiscal year ended December 31, 2025, by government and type of payment.

		For the year ended December 31, 2025	
Country	Government	Taxes ⁽¹⁾	Total
U.S.	Federal Government	\$ 1,392	\$ 1,392

- (1) Publicly traded partnerships like ours are treated as corporations unless they have 90% or more in “qualifying income” (as that term is defined in the Internal Revenue Code). We satisfied this requirement including for the year ended December 31, 2025 and, as a result, are not subject to federal income tax at the Enterprise Products Partners L.P. entity level. However, certain of our consolidated subsidiaries, which have interests in entities that derive income from “commercial development of oil, natural gas, or minerals” as defined in Section 13(q) of the Securities Exchange Act, are corporations or are treated as corporations for federal income tax purposes and are subject to federal income tax on their taxable income. The U.S. Federal Government levies corporate income taxes at an entity level rather than on a per-project basis. Accordingly, we have disclosed all tax payments at the entity-level for those subsidiaries whose taxable income is derived in part from “commercial development of oil, natural gas, or minerals” as defined in Section 13(q) of the Securities Exchange Act. The payments do not relate to a particular project but to the total taxable income for the applicable subsidiaries.