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): February 28, 2013

CVR ENERGY, INC.
(Exact name of registrant as specified in its charter)

Delaware	**001-33492**	**61-1512186**
(State or other jurisdiction of incorporation)	**(Commission File Number)**	**(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))

Item 2.02 Results of Operation and Financial Condition

The disclosure required by this item and included in Item 7.01 below is incorporated herein by reference.

Item 7.01. Regulation FD Disclosure

Preliminary financial and operating results of CVR Energy, Inc. (“CVR Energy”) for the year ended December 31, 2012 are attached hereto as Exhibit 99.1. Preliminary financial and operating results of CVR Refining, LP (the “Refining Partnership”) for the year ended December 31, 2012 are attached hereto as Exhibit 99.2. CVR Energy owns approximately 81% of the Refining Partnership’s common units and 100% of the Refining Partnership’s general partner.

The preliminary financial and operating results presented herein have been prepared by, and are the responsibility of, CVR Energy’s and the Refining Partnership’s management. These amounts reflect the current best estimates as of the date of hereof and may be revised as a result of further review of the results and in connection with the audit of CVR Energy’s and the Refining Partnership’s consolidated financial statements. During the course of the preparation of the consolidated financial statements and related notes, additional items (including year-end tax adjustments) that would require material adjustments to be made may be identified. Neither entity’s accountants, nor any other independent accountants, have compiled, examined or performed any procedures with respect to these estimated results, nor have they expressed any opinion thereon.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

The following exhibits are being “furnished” as part of this Current Report on Form 8-K:

99.1 CVR Energy’s preliminary financial and operating results for the year ended December 31, 2012.

99.2 The Refining Partnership’s preliminary financial and operating results for the year ended December 31, 2012.

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: February 28, 2013

CVR ENERGY, INC.

By: /s/ Susan M. Ball

Susan M. Ball

Chief Financial Officer and Treasurer

CVR Energy, Inc.
Preliminary Operating and Financial Results for the Year Ended December 31, 2012

Based on preliminary operating results for the year ended December 31, 2012, CVR Energy's net sales are expected to be between $8.5 billion and $8.6 billion and Adjusted EBITDA is expected to be approximately $1.3 billion, compared to net sales of $5 billion and Adjusted EBITDA of $685 million for the year ended December 31, 2011. CVR Energy's net sales increase was primarily due to an increase in petroleum sales that resulted from significantly higher sales volumes in 2012. The increase in sales volumes was largely the result of inclusion of a full year's results in 2012 of the Wynnewood refinery which was acquired by CVR Energy on December 15, 2011. The increase in Adjusted EBITDA was due largely to an increase in refining margins during 2012. The increase in refining margins was due to the inclusion of a full year of results for the Wynnewood refinery, increases in average sales prices per gallon for gasoline and distillates of approximately 1.5% and 1.8%, respectively, and a decrease in consumed crude oil costs. The increase in refining margins was partially offset by increased operating costs associated with the operation of the Wynnewood refinery in 2012 and realized losses on derivatives.

The following table sets forth a reconciliation of net income to Adjusted EBITDA for CVR Energy for the periods indicated below (in millions):

	December 31, 2011	December 31, 2012 Estimated	
		Low	High
		(unaudited)	
Consolidated net income attributable to CVR Energy	$ 346	$ 376	$ 388
Interest expense, net of interest income	55	76	73
Depreciation and amortization	90	132	128
Income tax expense	209	216	223
EBITDA adjustments included in non-controlling interest	(5)	(7)	(7)
EBITDA	$ 695	$ 793	$ 805
FIFO impact (favorable) unfavorable	(26)	59	57
Unrealized (gain)/loss on derivatives	(85)	149	147
Share-based compensation	27	40	38
Loss on disposal of fixed asset	3	—	—
Loss on extinguishment of debt	2	38	37
Major scheduled turnaround	66	129	127
Expenses related to proxy matter	—	44	44
Expenses related to Gary Williams acquisition	5	11	11
Expenses related to non-controlling interest	(2)	(4)	(4)
Adjusted EBITDA	$ 685	$1,259	$1,262

The results presented above have been prepared by CVR Energy, and are the responsibility of its management. These amounts reflect the current best estimates as of the date of hereof and may be revised as a result of further review of the results and in connection with the audit of our consolidated financial statements. During the course of the preparation of the consolidated financial statements and related notes, additional items (including year-end tax adjustments) that would require material adjustments to be made may be identified. Neither CVR Energy's accountants nor any other independent accountants have compiled, examined or performed any procedures with respect to these estimated results, nor have they expressed any opinion thereon.

CVR Refining, LP
Preliminary Operating and Financial Results for the Year Ended December 31, 2012

Based on preliminary operating results for the year ended December 31, 2012, CVR Refining, LP's (the "Refining Partnership") net sales are expected to be between $8.2 billion and $8.3 billion and Adjusted EBITDA is expected to be approximately $1.2 billion, compared to net sales of $4.8 billion and Adjusted EBITDA of $577 million for the year ended December 31, 2011.

The following table sets forth a reconciliation of net income to Adjusted EBITDA for the Refining Partnership for the periods indicated below (in millions):

	December 31, 2011	December 31, 2012 Estimated Low (unaudited)	December 31, 2012 Estimated High (unaudited)
Net income	$ 480	$ 585	$ 604
Interest expense, net	53	78	75
Depreciation and amortization	70	110	106
EBITDA	$ 603	$ 773	$ 785
FIFO impact (favorable) unfavorable	(26)	59	57
Unrealized (gain)/loss on derivatives	(85)	149	147
Share-based compensation	9	20	18
Loss on disposal of fixed asset	3	—	—
Loss on extinguishment of debt	2	38	37
Major scheduled turnaround	66	125	123
Expenses related to acquisition	5	11	11
Adjusted EBITDA	$ 577	$1,175	$1,178

The Refining Partnership expects to report total crude oil throughput for the year ended December 31, 2012 of approximately 169,400 bpd comprised of approximately 114,800 bpd for the Coffeyville refinery and approximately 54,600 bpd for the Wynnewood refinery. This compares to total crude oil throughput of 100,600 bpd for the Coffeyville refinery and 61,800 bpd for the Wynnewood refinery during the year ended December 31, 2011. CVR acquired the Wynnewood refinery on December 15, 2011. The total crude oil throughput during 2011 and 2012 were impacted by the turnaround of the Coffeyville refinery in the fourth quarter of 2011 and first quarter of 2012 and the turnaround of the Wynnewood refinery in the fourth quarter of 2012. The downtime associated with the Wynnewood turnaround, which was completed in December 2012 at a cost of approximately $102 million, significantly impacted the Refining Partnership's results of operations in the fourth quarter of 2012.

In connection with the initial public offering of the Refining Partnership's common units that was completed on January 16, 2013, the Refining Partnership projected net sales of $7.8 billion, operating income of $845 million, net income of $807 million and Adjusted EBITDA of $900 million in the year ended December 31, 2013. This forecast was based on numerous assumptions, including assumptions relating to total crude oil throughput and refining margins. The forecasted NYMEX 2:1:1 crack spread has widened since the time of the Refining Partnership's initial public offering. Management of the Refining Partnership continues to believe that its estimates are reasonable and that the Refining Partnership will meet or exceed its forecasted financial results. However, the assumptions and estimates underlying the forecasted financial results are inherently uncertain and are subject to change as a result of a variety of factors.

The results presented above have been prepared by the Refining Partnership, and are the responsibility of its management. These amounts reflect the current best estimates as of the date of hereof and may be revised as a result of further review of the results and in connection with the audit of our consolidated financial statements. During the course of the preparation of the consolidated financial statements and related notes, additional items that would require material adjustments to be made may be identified. Neither the Refining Partnership's accountants nor any other independent accountants have compiled, examined or performed any procedures with respect to these estimated results, nor have they expressed any opinion thereon.