

**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): **July 29, 2013**

CVR PARTNERS, LP

(Exact name of registrant as specified in its charter)

Delaware
(State or other
jurisdiction of
incorporation)

001-35120
(Commission File Number)

56-2677689
(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 2.02. Results of Operation and Financial Condition

The disclosure required by this item and included under the caption "Preliminary Earnings" in Item 7.01 below is incorporated herein by reference.

Item 7.01. Regulation FD Disclosure.

Distribution and Outlook

On July 26, 2013, CVR Partners, LP (the "Partnership") issued a press release announcing a cash distribution for the quarter ended June 30, 2013, and the Partnership's updated 2013 full year distribution outlook. A copy of the press release is furnished with this Current Report on Form 8-K and attached hereto as Exhibit 99.1.

The Partnership's updated 2013 full year distribution outlook is \$1.80 to \$2.00 per common unit. The reduction from the Partnership's previous full year distribution outlook of \$2.15 to \$2.45 per common unit is primarily associated with lower than expected sales prices for the Partnership's products in the second half of 2013.

Also contributing to the reduction is the impact of two externally-driven occurrences that led to a total of nine days of unexpected plant downtime during late May and early June. In addition to lost production from the outages, the hard shutdowns caused damage to the catalyst in the shift reactor resulting in lost ammonia production of approximately 50 tons per day since early June. The Partnership elected to shut down the entire plant on July 27, 2013, to replace the damaged catalyst and regain full production capacity. Start-up for the ammonia plant is targeted for August 2 and the UAN plant is expected to be back online on August 3.

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 Partners, LP Annual Report on Form 10-K and any other filings the Partnership makes with the Securities and Exchange Commission. The Partnership 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.

Preliminary Earnings

Preliminary financial results of the Partnership for the quarter ended June 30, 2013 are included in the press release attached hereto as Exhibit 99.1.

For the three months ended June 30, 2013, average realized plant gate prices for ammonia and UAN were \$688 per ton and \$331 per ton, respectively, compared to \$568 per ton and \$329 per ton, respectively, for the same period in 2012.

The Partnership produced 91,300 tons of ammonia during the three months ended June 30, 2013, of which 2,200 net tons were available for sale while the rest was upgraded to 225,200 tons of UAN. During the three months ended June 30, 2012, the plant produced 108,900 tons of ammonia with 34,900 net tons available for sale with the remainder upgraded to 180,000 tons of UAN.

On-stream factors during the three months ended June 30, 2013 were 91.6% for the gasifier, 89.1% for the ammonia synthesis loop, and 86.5% for the UAN conversion facility. On-stream factors during the quarter were adversely impacted by unscheduled downtime associated with a third-party air separation unit outage and weather related issues. Excluding the impact of the unscheduled downtime due to these matters, on-stream factors for the three months ended June 30, 2013 would have been 99.6% for the gasifier, 99.1% for the ammonia synthesis loop, and 97.1% for the UAN conversion facility.

The preliminary financial and operating results presented herein have been prepared by, and are the responsibility of, the Partnership’s management. These amounts reflect the current best estimates as of the date thereof and may be revised as a result of further review of the results and in connection with the review of the Partnership’s condensed consolidated financial statements. During the course of the preparation of the condensed consolidated financial statements and related notes, additional items that would require material adjustments to be made may be identified. Neither the 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.

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 Press Release

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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: July 29, 2013

CVR PARTNERS, LP
By: CVR GP, LLC, its general partner

By: /s/ Byron R. Kelley
Byron R. Kelley,
Chief Executive Officer and President

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**CVR PARTNERS DECLARES 2013 SECOND QUARTER DISTRIBUTION OF 58.3 CENTS
AND PROVIDES PRELIMINARY SECOND QUARTER RESULTS**

SUGAR LAND, Texas (July 26, 2013) — CVR Partners, LP (NYSE: UAN), a master limited partnership and manufacturer of ammonia and urea ammonium nitrate (UAN) solution fertilizer products, today declared a cash distribution of 58.3 cents per common unit for the second quarter of 2013. The distribution as set by the board of CVR GP, LLC, the general partner of CVR Partners, will be paid on Aug. 14, 2013, to unitholders of record on Aug. 7, 2013.

The company is updating its 2013 full year distribution outlook to \$1.80 to \$2.00 per common unit. Based on preliminary operating results for the 2013 second quarter, CVR Partners' net sales are expected to be between \$85.0 million and \$90.0 million, net income is expected to be between \$34.7 million and \$36.2 million, and adjusted EBITDA is expected to be approximately \$43.5 million to \$44.5 million, compared to net sales of \$81.4 million, net income of \$35.1 million and adjusted EBITDA of \$44.1 million for the second quarter of 2012.

CVR Partners previously announced that it will release its second quarter 2013 results on Thursday, Aug. 1, before the open of New York Stock Exchange trading. Chief Executive Officer Byron Kelley and other executives will also host a teleconference call for analysts and investors on Aug. 1 at 10 a.m. Eastern.

The Earnings Conference Call will be broadcast live over the Internet at <http://www.videonewswire.com/event.asp?id=94591>. For investors or analysts who want to participate during the call, the dial-in number is (877) 407-8029. For those unable to listen live, the Webcast will be archived and available for 14 days at <http://www.videonewswire.com/event.asp?id=94591>. A repeat of the conference call can be accessed by dialing (877) 660-6853, conference ID 416497.

CVR Partners' second quarter 2013 earnings news release will be distributed via PR Newswire and posted at www.CVRPartners.com.

This release serves as a qualified notice to nominees and brokers as provided for under Treasury Regulation Section 1.1446-4(b). Please note that 100 percent of CVR Partners' distributions to foreign investors are attributable to income that is effectively connected with a United States trade or business. Accordingly, the CVR Partners' distributions to foreign investors are subject to federal income tax withholding at the highest effective tax rate.

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 most recent Annual Report on Form 10-K, 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 Partners undertakes no duty to update its forward-looking statements.

The following table sets forth a reconciliation of the company's net income to adjusted EBITDA for the periods indicated below (in millions):

	Three Months Ended June 30, 2012 (Actual)	Three Months Ended June 30, 2013 (Estimated)	
		Low	High
Net income	\$ 35.1	\$ 34.7	\$ 36.2
Add:			
Interest expense, net	0.9	1.7	1.6
Income tax expense	0.1	—	—
Depreciation and amortization	5.2	6.3	6.0
EBITDA	41.3	42.7	43.8
Add:			
Share-based compensation, non-cash	2.8	0.8	0.7
Adjusted EBITDA	\$ 44.1	\$ 43.5	\$ 44.5

Use of Non-GAAP Financial Measures

To supplement our actual results calculated in accordance with GAAP for the applicable periods, the Partnership also uses the non-GAAP measures discussed above, and reconciled to our GAAP-based results above. These non-GAAP financial measures should not be considered as an alternative to GAAP results.

The adjustments are provided to enhance an overall understanding of the Partnership's financial performance for the applicable periods and are indicators management believes are relevant and useful for planning and forecasting future periods.

EBITDA is defined as net income before (i) net interest (income) expense; (ii) income tax expense; and (iii) depreciation and amortization expense, which are items management believes affect the comparability of operating results.

Adjusted EBITDA is defined as EBITDA further adjusted for the impact of share-based compensation, non-cash and, where applicable, major scheduled turnaround expense and loss on disposition of assets. We present Adjusted EBITDA because it is a key measure used in material covenants in our credit facility and because it is the starting point for our available cash for distribution. EBITDA and Adjusted EBITDA are not recognized terms under GAAP and should not be substituted for net income or cash flows from operations. Management believes that EBITDA and Adjusted EBITDA enable investors and analysts to better understand our ability to make distributions to our common unitholders and our compliance with the covenants contained in our credit facility. EBITDA and Adjusted EBITDA presented by other companies may not be comparable to our presentation, since each company may define these terms differently.

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About CVR Partners, LP

Headquartered in Sugar Land, Texas, with manufacturing facilities located in Coffeyville, Kan., CVR Partners, LP is a Delaware limited partnership focused primarily on the manufacture of nitrogen fertilizers. The CVR Partners nitrogen fertilizer manufacturing facility is the only operation in North America that uses a petroleum coke gasification process to produce nitrogen fertilizer and includes a 1,225 ton-per-day ammonia unit, a 3,000 ton-per-day urea ammonium nitrate unit, and a dual-train gasifier complex having a capacity of 84 million standard cubic feet per day of hydrogen.

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