

Oxygen isotope fractionation during N₂O production by soil denitrification

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Abstract

The isotopic composition of soil-derived N₂O can help differentiate between N₂O production pathways and estimate the fraction of N₂O reduced to N₂. Until now, $\delta^{18}\text{O}$ of N₂O has been rarely used in the interpretation of N₂O isotopic signatures because of the rather complex oxygen isotope fractionations during N₂O production by denitrification. The latter process involves nitrate reduction mediated through the following three enzymes: nitrate reductase (NAR), nitrite reductase (NIR) and nitric oxide reductase (NOR). Each step removes one oxygen atom as water (H₂O), which gives rise to a branching isotope effect. Moreover, denitrification intermediates may partially or fully exchange oxygen isotopes with ambient water, which is associated with an exchange isotope effect. The main objective of this study was to decipher the mechanism of oxygen isotope fractionation during N₂O production by soil denitrification and, in particular, to investigate the relationship between the extent of oxygen isotope exchange with soil water and the $\delta^{18}\text{O}$ values of the produced N₂O.

1 In our soil incubation experiments $\Delta^{17}\text{O}$ isotope tracing was applied for the first time to
2 simultaneously determine the extent of oxygen isotope exchange and any associated oxygen
3 isotope effect. We found that N_2O formation in static anoxic incubation experiments was
4 typically associated with oxygen isotope exchange close to 100 % and a stable difference
5 between the $^{18}\text{O}/^{16}\text{O}$ ratio of soil water and the N_2O product of $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O}) = (17.5 \pm 1.2)$
6 ‰. However, flow-through experiments gave lower oxygen isotope exchange down to 56 %
7 and a higher $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ of up to 37 ‰. The extent of isotope exchange and
8 $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ showed a significant correlation ($R^2 = 0.70$, $p < 0.00001$). We hypothesise
9 that this observation was due to the contribution of N_2O from another production process,
10 most probably fungal denitrification.

11 An oxygen isotope fractionation model was used to test various scenarios with different
12 magnitudes of branching isotope effects at different steps in the reduction process. The results
13 suggest that during denitrification, isotope exchange occurs prior to isotope branching and
14 that this exchange is mostly associated with the enzymatic nitrite reduction mediated by NIR.
15 For bacterial denitrification, the branching isotope effect can be surprisingly low, about
16 (0.0 ± 0.9) ‰; in contrast to fungal denitrification where higher values of up to 30 ‰ have
17 been reported previously. This suggests that $\delta^{18}\text{O}$ might be used as a tracer for differentiation
18 between bacterial and fungal denitrification, due to their different magnitudes of branching
19 isotope effects.

20

1 **1. Introduction**

2 Our ability to mitigate soil N₂O emissions is limited due to poor understanding of the
3 complex interplay between N₂O production pathways in soil environments. In order to
4 develop effective fertilizing strategies and reduce the loss of nitrogen through microbial
5 consumption as well as related adverse environmental impacts (IPCC, 2013; Ravishankara et
6 al., 2009), it is very important to fill the existing knowledge gaps. Isotopocule analyses of
7 N₂O, including $\delta^{18}\text{O}$, average $\delta^{15}\text{N}$ ($\delta^{15}\text{N}^{\text{av}}$) and ^{15}N site preference within the linear N₂O
8 molecule ($\delta^{15}\text{N}^{\text{sp}}$) have been used for several years to help differentiate between N₂O
9 production pathways (Opdyke et al., 2009; Perez et al., 2006; Sutka et al., 2006; Toyoda et al.,
10 2005; Well et al., 2008), the various microbes involved (Rohe et al., 2014a; Sutka et al., 2008;
11 Sutka et al., 2003) and to estimate the fraction of N₂O reduced to N₂ (Ostrom et al., 2007;
12 Park et al., 2011; Toyoda et al., 2011; Well and Flessa, 2009). However, the usefulness of
13 these analyses would be enhanced further if the isotope fractionation mechanisms were better
14 understood. In particular, we need to recognize the isotope effects associated with nitrate and
15 N₂O reduction to quantify the entire gaseous nitrogen losses as N₂O and N₂ based on the N₂O
16 isotopic signatures (Lewicka-Szczebak et al., 2015; Lewicka-Szczebak et al., 2014). This
17 would be most effective if either of the isotopic signatures ($\delta^{18}\text{O}$, $\delta^{15}\text{N}^{\text{av}}$ or $\delta^{15}\text{N}^{\text{sp}}$) were stable
18 or predictable for N₂O produced by each of the relevant N₂O forming processes (*e.g.*
19 heterotrophic bacterial denitrification, fungal denitrification, nitrifier denitrification and
20 nitrification). We hypothesize that this could be the case for $\delta^{18}\text{O}$, and this study aims to
21 increase the understanding of the factors controlling $\delta^{18}\text{O}$ during N₂O production in soils. .

22 $\delta^{18}\text{O}(\text{N}_2\text{O})$ has been rarely applied in the interpretation of N₂O isotopic signatures because of
23 the rather complex oxygen isotope fractionations during N₂O production by denitrification
24 (Kool et al., 2007). Denitrification is a stepwise process of nitrate reduction mediated by three
25 enzymes: nitrate reductase (NAR), nitrite reductase (NIR) and nitric oxide reductase (NOR)
26 (Fig. 1). $\delta^{18}\text{O}(\text{N}_2\text{O})$ is controlled by the origin of the oxygen atom in the N₂O molecule
27 (nitrate, nitrite, soil water or molecular O₂) and by the isotope fractionation during nitrate
28 reduction or during oxygen isotope exchange with soil water.

29

30 [Fig. 1]

1 During each reduction step, one oxygen atom is detached and removed as water (H₂O), which
2 is associated with branching isotope effects (Casciotti et al., 2007; Snider et al., 2013).
3 Conceptually, these can be regarded as a combination of two isotope fractionations with
4 opposite effects on the $\delta^{18}\text{O}$ signature of the reduction product: (i) intermolecular
5 fractionation due to preferential reduction of ¹⁸O-depleted molecules, which results in ¹⁸O-
6 enriched residual substrate and ¹⁸O-depleted product, and (ii) intramolecular fractionation due
7 to preferential ¹⁶O abstraction, which results in ¹⁸O-enriched nitrogen-bearing reduction
8 products and ¹⁸O-depleted H₂O as side product. Since intermolecular fractionation causes ¹⁸O
9 depletion of the reduction product and intramolecular fractionation causes ¹⁸O enrichment, the
10 net branching effect (ϵ_n), as the sum of both, can theoretically vary between negative and
11 positive values. However, pure cultures studies show that ϵ_n is mostly positive, *i.e.* between 25
12 and 30 ‰ for bacterial denitrification (Casciotti et al., 2007) and between 10 and 30 ‰ for
13 fungal denitrification (Rohe et al., 2014a). Importantly, the intra- and intermolecular isotope
14 effects can only manifest together during incomplete substrate consumption (Rohe et al.,
15 2014a). In case of complete substrate conversion, the net branching effect reflects the
16 intramolecular effect only (Casciotti et al., 2007).

17 Moreover, denitrification intermediates may partially or fully exchange oxygen isotopes with
18 ambient water (Kool et al., 2009). The isotopic signature of the incorporated O-atom depends
19 on the isotopic signature of ambient water and the isotope fractionation associated with this
20 exchange. Under typical soil conditions, *i.e.* pH close to neutral and moderate temperatures,
21 abiotic isotope exchange between nitrate and water is negligibly slow. In extremely acid
22 conditions (pH < 0), the equilibrium effect is $\epsilon(\text{NO}_3^-/\text{H}_2\text{O}) = 23 \text{ ‰}$ (Böhlke et al., 2003).
23 Casciotti et al. (2007) showed that for nitrite the abiotic exchange can occur at neutral pH, but
24 for achieving an isotopic equilibrium over 8 months are needed. The observed isotope
25 equilibrium effect between nitrite and water is $\epsilon(\text{NO}_2^-/\text{H}_2\text{O}) = 14 \text{ ‰}$ at 21 °C. Nothing is
26 known yet about the possible abiotic exchange between NO and ambient water. The isotope
27 exchange between denitrification intermediates and ambient water is most probably
28 accelerated by enzymatic catalysis, since numerous ¹⁸O tracer studies documented nearly
29 complete O isotope exchange (Kool et al., 2009; Rohe et al., 2014b; Snider et al., 2013)
30 within short incubation times like a few hours. Hence, it can be assumed that at least one
31 enzymatic step must be responsible for exchange of O isotopes with soil water (Rohe et al.,
32 2014a; Snider et al., 2013). In pure culture studies the extent of oxygen isotope exchange
33 ranged from 4 to 100 % for bacterial denitrification (Kool et al., 2007) and from 11 to 100 %

1 for fungal denitrification (Rohe et al., 2014b). In contrast, unsaturated soil incubation
2 experiments, with a natural whole microbial community, showed consistently high
3 magnitudes of oxygen isotope exchange between 85 and 99 % (Kool et al., 2009; Lewicka-
4 Szczebak et al., 2014; Snider et al., 2013). If the high extent of isotope exchange was
5 characteristic of soil denitrification processes, we would expect quite stable $\delta^{18}\text{O}$ values of the
6 produced N_2O during denitrification.

7 It is difficult to quantitatively link isotope exchange and apparent isotope effects, because
8 using the ^{18}O tracer technique to quantify isotope exchange prevents simultaneous study of
9 isotope oxygen fractionation. However, two studies that conducted parallel ^{18}O traced and
10 natural abundance experiments allowed formulating general oxygen isotope fractionation
11 models (Rohe et al., 2014a; Snider et al., 2013). These models showed that the magnitude of
12 overall isotope fractionation depends not only on the extent of oxygen isotope exchange but
13 also on the enzymatic reduction step associated with this exchange (Fig. 1). It was found that
14 the oxygen isotope exchange is predominantly associated with NIR for fungal denitrification
15 (Rohe et al., 2014a). Fungi and bacteria are characterized by different NOR mechanisms
16 (Schmidt et al., 2004; Stein and Yung, 2003), resulting in distinct $\delta^{15}\text{N}^{\text{sp}}$ values for bacterial
17 and fungal denitrification. It is possible that these different NOR mechanisms also influence
18 $\delta^{18}\text{O}$.

19 In the present study, we used ^{17}O as tracer to determine the extent of O isotope exchange, in
20 order to separate isotope exchange and apparent isotope effects. We applied a nitrate fertilizer
21 of natural atmospheric deposition origin with high ^{17}O excess, as a result of non-random
22 oxygen isotope distribution. Then we measured ^{17}O excess of the produced N_2O and, based on
23 the observed loss of ^{17}O excess, calculated the extent of isotope exchange with water.
24 Simultaneously, we could measure the $^{18}\text{O}/^{16}\text{O}$ fractionation in the same incubation vessels,
25 since the ^{17}O tracing method has no impact on $\delta^{18}\text{O}$. This is the first time that such an
26 approach has been used. To validate this method, we applied an alternative approach, namely,
27 soil water with distinct $\delta^{18}\text{O}$ values within the range of natural abundance isotopic signatures
28 was applied to quantify isotope exchange (Snider et al., 2009). The latter method has also
29 been applied in a recent soil incubation study (Lewicka-Szczebak et al., 2014) and indicated
30 almost complete oxygen isotope exchange with soil water associated with a stable isotope
31 ratio difference between soil water and produced N_2O of $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O}) = (19.0 \pm 0.7) \%$.
32 However, the results of other experiments presented in the same study (Lewicka-Szczebak et

1 al., 2014) indicated much higher $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ values of up to 42 ‰. The higher values
2 may be due to a lower extent of oxygen isotope exchange, but no data were available
3 regarding the extent of exchange for those samples. In the present study, we investigated
4 possible controlling factors for oxygen isotope exchange by applying various experimental
5 treatments differing in soil moisture and temperature.

6 The combination of various experimental approaches allowed us to further improve the $\delta^{18}\text{O}$
7 fractionation model proposed by Snider et al. (2013) and Rohe et al. (2014a), to decipher the
8 mechanism of oxygen isotope fractionation during N_2O production by denitrification and to
9 determine the associated isotope effects. We investigated the variability of isotope exchange
10 with soil water and of the $\delta^{18}\text{O}$ values of produced N_2O under varying conditions as well as
11 the relation between these quantities. Ultimately, our aim was to check to what level of
12 accuracy $\delta^{18}\text{O}$ can be predicted based on the known controlling factors.

13 Additionally, the ^{17}O analyses of N_2O produced by denitrification gave us the opportunity to
14 test the hypothesis of soil denitrification contributing to the non-random distribution of
15 oxygen isotopes (^{17}O excess, or $\Delta^{17}\text{O}$) in atmospheric N_2O (Kaiser et al., 2004; Michalski et
16 al., 2003).

17

18 **2. Methods**

19 **2.1. Experimental set-ups**

20 **2.1.1. Experiment 1 (Exp 1) – static anoxic incubation**

21 The static incubations were performed under an anoxic atmosphere (N_2) in closed, gas-tight
22 vessels where denitrification products accumulated in the headspace. Two arable soil types
23 were used: a *Luvisol* with loamy sand texture and *Haplic Luvisol* with silt loam texture with
24 pH (in 0.01 M CaCl_2) of 5.7 and 7.4, respectively. More details on soil properties can be
25 found in Lewicka-Szczebak et al. (2014). For the first part of these incubations (Exp 1.1) two
26 different temperature treatments were applied (8 and 22 °C) and only one moisture treatment
27 of 80 % WFPS (water filled pore space). The results of $\delta^{18}\text{O}(\text{N}_2\text{O})$ analyses for these samples
28 have already been published (Lewicka-Szczebak et al., 2014). Here we expand these data with
29 $\Delta^{17}\text{O}(\text{N}_2\text{O})$ analyses. The second part of the static incubations (Exp 1.2) was performed for
30 the same two soils with three different moisture treatments of 50, 65 and 80 % WFPS at one

1 temperature (22 °C). Details on the treatments are presented as supplementary information in
2 Table A1.

3 This experimental approach is described in detail in Lewicka-Szczebak et al. (2014). In short,
4 the soil was air dried and sieved at 2 mm mesh size. Afterwards, the soil was rewetted to
5 obtain the target WFPS and fertilised with 50 (Exp 1.1) or 10 (Exp 1.2) mg N equivalents (as
6 NaNO₃) per kg soil. Various nitrate and water treatments were applied (Table A1). The soils
7 were rewetted using two waters with distinct isotopic signatures: *heavy water* ($\delta^{18}\text{O} = -1.5$
8 ‰) and *light water* ($\delta^{18}\text{O} = -14.8$ ‰) and fertilized with two different nitrate fertilizers:
9 natural *Chile saltpeter* (NaNO₃, Chili Borium Plus, Prills-Natural origin, supplied by Yara,
10 Dülmen, Germany, $\delta^{18}\text{O} = 56$ ‰) and *synthetic NaNO₃* (Sigma Aldrich, Taufkirchen,
11 Germany, $\delta^{18}\text{O} = 27$ ‰). The soils were thoroughly mixed to obtain a homogenous
12 distribution of water and fertilizer and an equivalent of 100 g of dry soil was repacked into
13 each incubation jar at bulk densities of 1.3 g cm⁻³ for the silt loam soil and 1.6 g cm⁻³ for the
14 loamy sand soil. The 0.8 dm³ Weck jars (J. WECK GmbH u. Co. KG, Wehr, Germany) were
15 used with airtight rubber seals and with two three-way valves installed in their glass cover to
16 enable sampling and flushing. The jars were flushed with N₂ at approximately 500 cm³ min⁻¹
17 (STP: 273.15 K, 100 kPa) for 10 min to create anoxic conditions. Immediately after flushing,
18 acetylene (C₂H₂) was added to inhibit N₂O reduction in selected jars (C₂H₂ inhibited
19 treatment), by replacing 80 cm³ of N₂ with C₂H₂, which resulted in 10 kPa C₂H₂ in the
20 headspace. Each treatment (Table 1A) had three replicates. The soils were incubated for
21 approximately 25 hours and three to four samples were collected at 4 to 12 hour-intervals by
22 transferring 30 cm³ of headspace gases into two pre-evacuated 12 cm³ Exetainer vials (Labco
23 Limited, Ceredigion, UK). The excess 3 cm³ of headspace gas in each vial ensured that no
24 ambient air entered the vials. The removed sample volume was immediately replaced by pure
25 N₂ gas.

26 Additional treatments with addition of ¹⁵N-labelled NaNO₃ (98 % ¹⁵N isotopic purity) were
27 used to control the efficiency of acetylene inhibition and to determine the N₂O mole fraction
28 $f(\text{N}_2\text{O}) = c(\text{N}_2\text{O})/[c(\text{N}_2)+c(\text{N}_2\text{O})]$ (c : volumetric concentration) in non-inhibited treatments.
29 This method allows determination of the N₂ concentration originating from the ¹⁵N labelled
30 pool and hence the N₂O mole fraction (Lewicka-Szczebak et al., 2013).

31 **2.1.2. Experiment 2 (Exp 2) – flow-through incubation under He atmosphere**

1 The flow-through incubations were performed using a special gas-tight incubation system
2 allowing for incubation under N₂-free atmosphere to enable direct quantification of soil N₂
3 fluxes (Butterbach-Bahl et al., 2002; Scholefield et al., 1997). This system has been described
4 in detail by Eickenscheidt et al. (2014). Four different soils were incubated: two arable soils,
5 same as in Exp 1 (loamy sand and silt loam) and two grassland soils: an organic soil classified
6 as *Histic Gleysol* and a sandy soil classified as *Plaggic Anthrosol*, with pH (in 0.01 M CaCl₂)
7 of 5.9 and 5.3, respectively. All soils were incubated at the target moisture level of 80 %
8 WFPS and the two most active soils (organic and silt loam soil) were additionally incubated
9 at the lower moisture level of 70 % WFPS (target values, for actual values see Table 2).

10 The soils were air dried and sieved at 4 mm mesh size. Afterwards, the soil was rewetted to
11 obtain 70 % WFPS and fertilised with 50 mg N equivalents (as NaNO₃) per kg soil with
12 natural fertilizer *Chile saltpetre*. The soils were thoroughly mixed to obtain a homogenous
13 distribution of water and fertilizer and 250 cm³ of wet soil was repacked into each incubation
14 vessel at bulk densities of 1.4 g cm⁻³ for the silt loam soil, 1.6 g cm⁻³ for the loamy sand soil,
15 1.5 g cm⁻³ for the sandy soil, and 0.4 g cm⁻³ for the organic soil. Afterwards, the water deficit
16 to the target WFPS was added on the top of the soil for 80% WFPS treatments. Each
17 treatment had three replicates. The incubation vessels were cooled to 2 °C and repeatedly
18 evacuated (to 4.7 kPa) and flushed with He to reduce the N₂ background and afterwards
19 flushed with a continuous flow of 20 % O₂ in helium (He/O₂) mixture at 15 cm³ min⁻¹ (STP)
20 for at least 60 hours. When a stable and low N₂ background (below 10 μmol mol⁻¹) was
21 reached, temperature was increased to 22 °C. During the incubation the headspace was
22 constantly flushed with He/O₂ mixture (first 3 days; Part 1) and then with He (last 2 days; Part
23 2) at a flow rate of approximately 15 cm³ min⁻¹ (STP). The fluxes of N₂O and N₂ were
24 analyzed immediately (see Sect. 2.2) and $f(\text{N}_2\text{O})$ was determined. Samples for N₂O
25 isotopocule analyses were collected by connecting the sampling vials in line with the exhaust
26 gas of each incubation vessels and exchanging them at least twice a day. The results presented
27 in this study originate from the anoxic Part 2 of the incubation, since the N₂O fluxes during
28 the Part 1 were too low for $\delta^{17}\text{O}$ analyses. The results for two samples taken approximately 8
29 and 24 h after switch to anoxic conditions are shown.

30 **2.2. Gas chromatographic analyses**

31 In Exp 1 the samples for gas concentration analyses were collected in Exetainer vials (Labco
32 Limited, Ceredigion, UK) and were analysed using an Agilent 7890A gas chromatograph

1 (GC) (Agilent Technologies, Santa Clara, CA, USA) equipped with an electron capture
2 detector (ECD). Measurement repeatability as given by the relative standard deviation (1σ) of
3 four standard gas mixtures was typically 1.5 %.

4 In Exp 2, online trace gas concentration analysis of N_2 was performed with a micro-GC
5 (Agilent Technologies, 3000 Micro GC), equipped with a thermal conductivity detector
6 (TCD) and N_2O was measured with a GC (Shimadzu, Duisburg, Germany, GC-14B)
7 equipped with ECD detector. The measurement repeatability (1σ) was better than $0.02 \mu\text{mol}$
8 mol^{-1} for N_2O and $0.2 \mu\text{mol mol}^{-1}$ for N_2 .

9 **2.3. Isotopic analyses**

10 **2.3.1. Isotopocules of N_2O**

11 Gas samples were analyzed using a Delta V isotope ratio mass spectrometer (Thermo
12 Scientific, Bremen, Germany) coupled to automatic preparation system: Precon + Trace GC
13 Isolink (Thermo Scientific, Bremen, Germany) where N_2O was preconcentrated, separated
14 and purified. In the mass spectrometer, N_2O isotopocule signatures were determined by
15 measuring m/z 44, 45, and 46 of intact N_2O^+ ions as well as m/z 30 and 31 of NO^+ fragments
16 ions. This allows the determination of average $\delta^{15}N^{av}$, $\delta^{15}N^\alpha$ ($\delta^{15}N$ of the central N position of
17 the N_2O molecule), and $\delta^{18}O$ (Toyoda and Yoshida, 1999). $\delta^{15}N^\beta$ ($\delta^{15}N$ of the peripheral N
18 position of the N_2O molecule) is calculated using $\delta^{15}N^{av} = (\delta^{15}N^\alpha + \delta^{15}N^\beta) / 2$. The ^{15}N site
19 preference ($\delta^{15}N^{sp}$) is defined as $\delta^{15}N^{sp} = \delta^{15}N^\alpha - \delta^{15}N^\beta$. The scrambling factor and ^{17}O -
20 correction were taken into account (Kaiser and Röckmann, 2008; Röckmann et al., 2003).
21 Pure N_2O (Westfalen, Münster, Germany) was used as internal reference gas and was
22 analyzed in the laboratory of the Tokyo Institute of Technology using calibration procedures
23 reported previously (Toyoda and Yoshida, 1999; Westley et al., 2007). Moreover, the
24 comparison materials from an intercalibration study (S1, S2) were used to perform a two-
25 point calibration (Mohn et al., 2014). For correction of non-linear effect due to variable
26 sample amount five different standard gas mole fractions ($0.3, 1, 5, 10, 20 \mu\text{mol mol}^{-1}$) were
27 analyzed in each sample run. Samples with similar N_2O mole fractions were run together with
28 at least two standard gases with similar mole fractions.

29 All isotopic signatures are expressed as relative deviation (in %) from the $^{15}N/^{14}N$, $^{17}O/^{16}O$
30 and $^{18}O/^{16}O$ ratios of the reference materials (*i.e.*, atmospheric N_2 and Vienna Standard Mean

1 Ocean Water (VSMOW), respectively). The measurement repeatability (1σ) of the internal
2 standard (filled into vials and measured in the same way as the samples) for measurements of
3 $\delta^{15}\text{N}^{\text{av}}$, $\delta^{18}\text{O}$ and $\delta^{15}\text{N}^{\text{sp}}$ was typically 0.1, 0.1, and 0.5 ‰, respectively.

4 **2.3.2. $\delta^{18}\text{O}$ of NO_3^-**

5 Soil nitrate was extracted in 0.01 M aqueous CaCl_2 solution (weight ratio soil:solution 1:10)
6 by shaking at room temperature for one hour. $\delta^{18}\text{O}$ of nitrate in the soil solution was
7 determined using the bacterial denitrification method (Casciotti et al., 2002). The
8 measurement repeatability (1σ) of the international standards (USGS34, USGS35, IAEA-NO-
9 3) was typically 0.5 ‰ for $\delta^{18}\text{O}$.

10 **2.3.3. $\Delta^{17}\text{O}$ excess in N_2O and NO_3^-**

11 N_2O samples collected from soil incubation and N_2O produced from soil NO_3^- by the bacterial
12 denitrifier method were analysed for $\Delta^{17}\text{O}$ using the thermal decomposition method (Kaiser et
13 al., 2007) with a gold oven (Exp 1.1b,c and 1.2a,b) and with a gold-wire oven (Exp 1.1a and
14 2) (Dyckmans et al., 2015). The ^{17}O excess, $\Delta^{17}\text{O}$, is defined as (Kaiser et al., 2007):

$$15 \quad \Delta^{17}\text{O} = \frac{1 + \delta^{17}\text{O}}{(1 + \delta^{18}\text{O})^{0.5279}} - 1 \quad (1)$$

16 The measurement repeatability (1σ) of the international standards (USGS34, USGS35) was
17 typically 0.5 ‰ for $\Delta^{17}\text{O}$.

18 **2.3.4. Soil water analyses**

19 Soil water was extracted with the method described by Königer et al. (2011) and $\delta^{18}\text{O}$ of
20 water samples (with respect to VSMOW) was measured using cavity ringdown spectrometer
21 Picarro L1115-*i* (Picarro Inc., Santa Clara, USA). The measurement repeatability (1σ) of the
22 internal standards (three calibrated waters with known $\delta^{18}\text{O}$: -19.67 ‰, -8.60 ‰, +1.37 ‰)
23 was below 0.1 ‰. The overall error associated with the soil water extraction method
24 determined as standard deviation (1σ) of the 5 samples replicates was below 0.5 ‰.

25 **2.4. Determination of the extent of isotope exchange**

1 The extent of isotope exchange (x) was determined with two independent methods described
 2 below. In Exp 1 both approaches were applied simultaneously on the same soil samples,
 3 which allowed quantifying the oxygen isotope exchange with two different methods
 4 independently. This enabled the validation of the ^{17}O excess method, which was used here for
 5 the first time for quantification of isotope exchange. Afterwards this validated method was
 6 applied in the following Exp 2. For both presented methods it is assumed that after N_2O is
 7 formed, no further oxygen isotope exchange with H_2O occurs.

8 **2.4.1. $\delta^{18}\text{O}$ method**

9 This method determines the isotope exchange based on the relative difference between $\delta^{18}\text{O}$
 10 of produced N_2O and its potential precursors: soil water and soil nitrate (Snider et al., 2009).
 11 To make this method applicable, parallel incubations with distinct water and/or nitrate
 12 isotopic signatures must be carried out. Therefore, treatments with different water and nitrate
 13 isotopic signatures were applied in Exp. 1 (Table 1, Table A1). The calculation is based on
 14 two end member mixing model (water (δ_w) and nitrate (δ_n); δ stands for $\delta^{18}\text{O}(\text{N}_2\text{O})$) taking
 15 into account the isotope fractionation associated with O atom incorporation into N_2O from
 16 each end member (ε_w - fractionation associated with oxygen isotope exchange with water, ε_n -
 17 fractionation associated with branching effect during nitrate reduction). This is expressed as:

$$18 \quad 1 + \delta = x(1 + \delta_w)(1 + \varepsilon_w) + (1 - x)(1 + \delta_n)(1 + \varepsilon_n) \quad (2)$$

19 which can be rearranged to:

$$20 \quad \frac{\delta - \delta_n}{1 + \delta_n} = x(1 + \varepsilon_w) \frac{\delta_w - \delta_n}{1 + \delta_n} + x\varepsilon_w + (1 - x)\varepsilon_n \quad (3)$$

21 where:

$$22 \quad \frac{\delta - \delta_n}{1 + \delta_n} = \delta^{18}\text{O}(\text{N}_2\text{O}/\text{NO}_3^-) = \text{dependent variable of the linear regression}$$

$$23 \quad \frac{\delta_w - \delta_n}{1 + \delta_n} = \delta^{18}\text{O}(\text{H}_2\text{O}/\text{NO}_3^-) = \text{independent variable of the linear regression}$$

$$24 \quad x(1 + \varepsilon_w) = \text{slope of the linear regression} \cong \text{the magnitude of isotope exchange } (x)$$

$$25 \quad x\varepsilon_w + (1 - x)\varepsilon_n = \text{intercept of the linear regression} \cong \text{total fractionation } (\varepsilon)$$

1 Hence, from the linear correlation between $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{NO}_3^-)$ and $\delta^{18}\text{O}(\text{H}_2\text{O}/\text{NO}_3^-)$ we can
2 approximate x (the deviation from the exact value may be up to 0.02, for $\varepsilon_w < 20 \text{ ‰}$) and the
3 total fractionation ε comprised of both ε_w and ε_n .

4 **2.4.2. $\Delta^{17}\text{O}$ method**

5 This method determines the isotope exchange based on the comparison of $\Delta^{17}\text{O}$ in soil nitrate
6 and produced N_2O . It requires the application of nitrate characterised by high $\Delta^{17}\text{O}$.
7 Therefore, soils were amended with natural NaNO_3 *Chile saltpeter* showing high $\Delta^{17}\text{O}$ (ca. 20
8 ‰) and the $\Delta^{17}\text{O}$ of the N_2O product was measured. $\Delta^{17}\text{O}$ of soil water was assumed to be 0
9 ‰.

10 The magnitude of oxygen isotope exchange (x) was calculated as:

$$11 \quad x = 1 - \frac{\Delta^{17}\text{O}(\text{N}_2\text{O})}{\Delta^{17}\text{O}(\text{NO}_3^-)} \quad (4)$$

12 The error due to the use of the power-law definition of $\Delta^{17}\text{O}$ in combination with a linear
13 mixing relationship (Eq. (4)) causes a negligible relative bias of $<1 \text{ ‰}$ for x .

14 **2.5. Correction for N_2O reduction**

15 Since $\delta^{18}\text{O}(\text{N}_2\text{O})$ values of emitted N_2O are strongly affected by partial N_2O reduction, the
16 measured isotope values can only be informative for the mechanism of N_2O production if the
17 reduction is inhibited or the isotope effects associated with reduction are taken into account.
18 Exp 1, where we applied both C_2H_2 -inhibited as well as uninhibited treatments (Table 1),
19 allows us to check the validity of our correction methods as it directly yields the impact of
20 N_2O reduction on the measured $\delta^{18}\text{O}(\text{N}_2\text{O})$ values. In Exp 2, reduction was not inhibited and
21 the mathematical correction described below was applied.

22 The correction was made using the Rayleigh fractionation equation (Mariotti et al., 1981):

$$23 \quad \frac{1 + \delta_s}{1 + \delta_{s0}} = f^\varepsilon \quad (5)$$

24 where: δ_s – isotopic signature of the remaining substrate, here: measured $\delta^{18}\text{O}$ of the final,
25 partially reduced, N_2O , δ_{s0} – initial isotopic signature of the substrate, here: $\delta^{18}\text{O}$ of the
26 produced N_2O unaffected by the reduction ($\delta_0^{18}\text{O}$); to be calculated; f – remaining unreacted
27 fraction, here: the N_2O mole fraction $f(\text{N}_2\text{O})$; directly measured; ε – isotope effect between

1 product and substrate, here: $\varepsilon(\text{N}_2/\text{N}_2\text{O})$, the isotope effect associated with N_2O reduction,
 2 taken from the literature (Lewicka-Szczebak et al., 2014). As it has been shown that the
 3 experimental approach largely influences O isotope effect during reduction (Lewicka-
 4 Szczebak et al., 2015; Lewicka-Szczebak et al., 2014), we used different $\varepsilon^{18}\text{O}(\text{N}_2/\text{N}_2\text{O})$ values
 5 for static and flow-through incubations. For the static Exp. 1 a mean $\varepsilon^{18}\text{O}(\text{N}_2/\text{N}_2\text{O})$ value of -
 6 17.4 ‰ is used, based on one common experiment between the study of Lewicka-Szczebak et
 7 al. (2014) (Experiment 1) and this study (Exp 1.1). For the flow-through Exp 2 we accept the
 8 $\varepsilon^{18}\text{O}(\text{N}_2/\text{N}_2\text{O})$ value of -12 ‰ recently determined for similar flow-through experiments under
 9 He/O_2 atmosphere (Lewicka-Szczebak et al., 2015). For the correction of $\delta^{15}\text{N}^{\text{sp}}$ values one
 10 common $\varepsilon^{15}\text{N}^{\text{sp}}(\text{N}_2/\text{N}_2\text{O})$ value of -5 ‰ was used, since it was shown that this value is
 11 applicable for all experimental setups (Lewicka-Szczebak et al., 2014). The error due to the
 12 simplified use of $\varepsilon^{15}\text{N}^{\text{sp}}$ for the Rayleigh model (Eq. (5)) instead of separate calculations with
 13 $\varepsilon^{15}\text{N}^{\alpha}$ and $\varepsilon^{15}\text{N}^{\beta}$, causes a negligible bias of the calculated $\delta_0^{15}\text{N}^{\text{sp}}$ values of <0.15 ‰ for the
 14 presented dataset.

15

16 **2.6. N_2O isotopic signatures related to water**

17 Relative isotope ratio differences between N_2O and soil water, $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$, were
 18 calculated as the difference between the measured $\delta^{18}\text{O}$ of produced N_2O and of soil water:

$$19 \quad \delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O}) = \frac{\delta^{18}\text{O}(\text{N}_2\text{O}) - \delta^{18}\text{O}(\text{H}_2\text{O})}{1 + \delta^{18}\text{O}(\text{H}_2\text{O})} \quad (6)$$

20 In samples where N_2O reduction occurred $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ values were corrected as described
 21 above (Sect. 2.5) and for statistical analyses and modelling exercises the reduction-corrected
 22 values were used ($\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$).

23

24 **2.7. Statistical methods**

25 For results comparisons, ANOVA variance analysis was used with the significance level α of
 26 0.05. The uncertainty values provided for the measured parameters represent the standard
 27 deviation (1σ) of the replicates. The propagated uncertainty was calculated using Gauss' error
 28 propagation equation taking into account standard deviations of all individual parameters.

1

2 **3. Results & Discussion**

3

4 **3.1. Exp 1**

5 In Table 1 the results are presented as average values from three replicated incubation vessels
6 with respective standard deviation. Soil nitrate and water were analysed at the beginning of
7 the experiment from the prepared homogenised soils, hence no standard deviation but the
8 standard analytical uncertainty is given.

9 For different temperature treatments, x (determined by the $\Delta^{17}\text{O}$ method) was not significantly
10 different ($p = 0.19$) but $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ was slightly higher ($p = 0.009$) for 8 °C ((19.5±0.3)
11 ‰) than for 22 °C ((18.6±0.3) ‰) treatment. No significant differences were observed
12 between the two analysed soil types or between various soil moisture levels.

13 When comparing Exp 1.1 and 1.2, x did not show any significant differences, but the
14 $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ values were significantly different ($p < 0.001$) with higher values for Exp
15 1.1 ((19.1 ± 0.5) ‰) than for Exp 1.2 ((16.9 ± 0.8) ‰). It should be noted that the $\delta^{18}\text{O}$ values
16 of soil nitrate were much lower in Exp 1.2 (from -2.0 to 6.5 ‰) when compared to Exp 1.1
17 (from 31.8 to 42.6 ‰) which might have affected the observed differences in
18 $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$.

19

20 [Table 1]

21

22 Moreover, for Exp 1 the $\delta^{18}\text{O}$ method was applied to estimate x and ε from the relationship
23 between $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{NO}_3)$ and $\delta^{18}\text{O}(\text{H}_2\text{O}/\text{NO}_3)$ as described in 2.4.1.

24

25 [Fig. 2]

26

27 According to this method, from the linear regression one can decipher x (slope) and ε
28 (intercept) (Snider et al., 2009). The correlation is excellent (R^2 from 0.989 to 0.997) which

1 indicates that the x and ε are very stable for all the treatments (Fig. 2). The x is about 1
2 (complete exchange) and ε varies from 17.1 (Exp 1.2) to 18.2 ‰ (Exp 1.1). When compared
3 to the results presented in Table 1, we see slightly higher isotope exchange with $\delta^{18}\text{O}$ method
4 when compared to $\Delta^{17}\text{O}$ method. This may be partially due to the fact that the slope in $\delta^{18}\text{O}$
5 method (Fig. 2) is actually slightly higher than x (from Eq. (3): $x(1+\varepsilon_w)$). The difference
6 between the two experiments is mostly within the error of each method, so far the results are
7 consistent. The $\Delta^{17}\text{O}$ method is more useful, since it allows for individual determinations of x ,
8 whereas the correlation obtained from the $\delta^{18}\text{O}$ method is based on all data, hence provides a
9 mean result for x and ε for a whole experiment.

10 Importantly, we found that the $\delta^{18}\text{O}$ method is not applicable to samples with uninhibited N_2O
11 reduction, if $\delta^{18}\text{O}(\text{N}_2\text{O})$ values are not corrected for N_2O reduction. The treatment with
12 uninhibited reduction of Exp 1.1 was tested and provided very different results, *i.e.* largely
13 overestimated x (1.5) and ε (44.8) (red dashed fit line, Fig.2). Hence, for proper determination
14 of these factors the results from treatments with inhibited N_2O reduction were used (solid
15 black fit line, Fig.2). However, the $\delta^{18}\text{O}$ values after mathematical correction for N_2O
16 reduction (red '+' points, Fig.2) fitted very well to the correlation found for inhibited samples.
17 Hence, the reduction corrected values ($\delta_0^{18}\text{O}(\text{N}_2\text{O})$) should rather be used when applying this
18 method in experiments with uninhibited N_2O reduction. Moreover, in both static experiments
19 we used the C_2H_2 inhibition technique, and our results indicate almost complete exchange of
20 oxygen isotopes with soil water, which indicates that the isotope exchange process is not
21 inhibited by C_2H_2 addition.

22

23 **3.2. Exp 2**

24 In Table 2 the results are presented as average values from three replicate incubation vessels
25 with respective standard deviation. The extent of oxygen isotope exchange (x) ranges from 55
26 to 85 % and is lower and much more variable when compared to Exp 1. $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$
27 varies between 18.6 and 36.9 ‰, which is significantly higher when compared to the values
28 determined in Exp 1.

29

30 [Table 2]

1

2 **3.3. Oxygen isotope effects at nearly complete isotope exchange**

3 In case of very high, almost complete, isotope exchange with soil water (Exp 1), the relative
4 isotope ratio difference between N₂O and H₂O ($\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$) is quite stable and ranges
5 from 15.6 to 19.8 ‰ (Table 1). In contrast, the relative isotope ratio difference between N₂O
6 and NO₃⁻ ($\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{NO}_3^-)$) shows large variations from -36.1 to 18.0 ‰ (Fig. 3).

7

8 [Fig. 3]

9

10 ε determined in Fig.2 represents theoretically the total oxygen isotope fractionation (from Eq.
11 (3): $x\varepsilon_w + (1-x)\varepsilon_n$), but in case of the nearly whole isotope exchange ($x = 1$) ε equals ε_w and ε_w
12 $= (\delta_{\text{N}_2\text{O}} - \delta_w) / (\delta_w + 1) = \delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$, hence both - the intercept in Fig. 2 and $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$
13 in Fig. 3 should provide rough estimates for ε_w . However, for $x < 1$ $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ depends
14 also on δ_n and ε_n and the intercept (Fig.2) includes ε_n . Both these values indicate a slight
15 difference between both experiments, for Exp 1.1 ε of (18.2±0.6) (intercept, Fig.2) and
16 $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ of (19.1±0.5) (mean±SD, Table 1) are higher than for Exp 1.2, (17.1±0.3) and
17 (16.7±0.8), respectively. This slight difference is most probably due to x slightly lower than 1,
18 as indicated by $\Delta^{17}\text{O}$ method and additional impact of δ_n and ε_n . It can be noted that
19 $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ slightly increases with higher $\delta^{18}\text{O}$ values of nitrate (Fig. 3), *i.e.* the
20 difference of about 40 ‰ in $\delta^{18}\text{O}$ of applied NO₃⁻ results in about 2 ‰ change in
21 $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$. Hence, only about 5 % of the difference in nitrate isotopic signature is
22 reflected in the produced N₂O, suggesting that an equivalent percentage of O(N₂O) originated
23 from NO₃⁻. This is very consistent with the determined extent of isotope exchange with soil
24 water, which was (95.6±2.6) % (Table 1).

25 Taken together, the data indicates that the $\delta^{18}\text{O}(\text{N}_2\text{O})$ values are clearly influenced by the $\delta^{18}\text{O}$
26 of soil water, whereas $\delta^{18}\text{O}$ of soil nitrates has only very little influence. Hence, the O isotope
27 fractionation during N₂O production by denitrification should be considered in relation to soil
28 water, rather than soil nitrates.

29 **3.4. Oxygen isotope effects at variable isotope exchange**

1 In contrast to Section 3.3, x was more variable for the flow-through incubation (Exp. 2) and
2 also significantly lower. In general, lower x was associated with higher $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$
3 values. In Fig. 4 we can compare results from static incubations (red symbols) with the flow-
4 through incubations (black symbols). This comparison clearly shows that the pattern of
5 isotope exchange and associated oxygen fractionation differs significantly between both
6 experimental approaches. The essential difference in Exp 2 was the use of a flow-through
7 system with an oxic atmosphere at the beginning of the incubation (though results presented
8 originate from the anoxic phase). This resulted in lower production rates for N_2O when
9 comparing the respective soil (Table 1 and 2), *e.g.*, $80 \mu\text{g kg}^{-1} \text{h}^{-1}$ (mass of N as sum of N_2O
10 and N_2 per mass of dry soil) for the silt loam soil at 80 % WFPS in Exp 2.3 but $261 \mu\text{g kg}^{-1} \text{h}^{-1}$
11 in Exp 1.1c. This may suggest an impact of N_2O production rate on extent of isotope
12 exchange. However, for static anoxic incubations the effect of production rate was not
13 observed, *e.g.* between 1.1a and 1.1b (Table 1), where we have different production rates but
14 similar x and $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$.

15

16 [Fig. 4]

17

18 Interestingly, the correlation between x and $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ seems to differ for different soil
19 types. Very clearly both sandy soils represent distinct and weaker correlation when compared
20 to silt loam and organic soil. Most probably this is due to different oxygen fractionation
21 pattern during N_2O formation in both soils, which we try to elucidate in the theoretical model
22 presented below.

23 **3.5 The mechanism of oxygen isotope fractionation – a fractionation model**

24 To better understand the mechanism of oxygen isotope fractionation and the relation between
25 the apparent isotope effect and the extent of isotope exchange we applied a simulation
26 calculation where the total isotope effect was calculated from the theoretical isotope
27 fractionation associated with two enzymatic reduction steps: NIR and NOR. This model was
28 based on the calculations presented by Rohe et al. (2014a) for pure fungal cultures, where this
29 approach has been described in detail. The model assumes that $\delta^{18}\text{O}(\text{N}_2\text{O})$ is determined by
30 two isotope fractionation processes associated (i) with the branching isotope effect (ϵ_n) and

1 (ii) with the isotope effect due to isotope exchange with soil water (ε_w), both possible at NIR
 2 or NOR. This can be expressed by the following isotope mass balance equations:

$$3 \quad 1 + \delta = x_{\text{NOR}}(1 + \delta_w)(1 + \varepsilon_w) + (1 - x_{\text{NOR}})(1 + \delta_{\text{NO}})(1 + \varepsilon_{\text{NOR}}) \quad (7)$$

$$4 \quad 1 + \delta_{\text{NO}} = x_{\text{NIR}}(1 + \delta_w)(1 + \varepsilon_w) + (1 - x_{\text{NIR}})(1 + \delta_n)(1 + \varepsilon_{\text{NIR}}) \quad (8)$$

5 where:

$$6 \quad 1 - x = (1 - x_{\text{NIR}})(1 - x_{\text{NOR}}) \quad (9)$$

$$7 \quad 1 + \varepsilon_n = (1 + \varepsilon_{\text{NIR}})(1 + \varepsilon_{\text{NOR}}) \quad (10)$$

8 After substitution and transformation, this gives

$$9 \quad \frac{\delta - \delta_w}{1 + \delta_w} = (1 - x)(1 + \varepsilon_n) \frac{\delta_n - \delta_w}{1 + \delta_w} + (x - x_{\text{NOR}})\varepsilon_{\text{NOR}}(1 + \varepsilon_w) + x\varepsilon_w + (1 - x)\varepsilon_n \quad (11)$$

10 We neglected the possible fractionation associated with the NAR reduction, *i.e.* $\delta(\text{NO}_2^-) =$
 11 $\delta(\text{NO}_3^-) = \delta_n$ in Eq. (11). This enzymatic step was investigated by Rohe et al. (2014a), and
 12 appeared to have no significant impact on the total oxygen fractionation, *i.e.* the branching
 13 fractionation for nitrate treatments was in no case higher than for nitrite treatment. This
 14 indicates that the oxygen fractionation between nitrate and nitrite is low due to cancellation of
 15 the intramolecular effect of about 30 ‰ (Casciotti et al. 2007) by the intermolecular effect
 16 when the nitrate pool is not completely consumed. Hence, we only focused here on
 17 differentiating between NIR and NOR enzymatic reduction steps, which are most likely the
 18 enzymatic reactions crucial for determining final N_2O isotopic values (Kool et al., 2007).

19 There are many unknown factors in the Eq. (11); first of all, isotopic fractionation factors ε_n
 20 and ε_w . We have compiled the results of both methods applied for Exp 1 data: $\delta^{18}\text{O}$ method
 21 and $\Delta^{17}\text{O}$ method to estimate these factors. Using $\delta^{18}\text{O}$ method ε was determined from the
 22 intercept in Fig. 2 and this value represents total fractionation: $\varepsilon = x\varepsilon_w + (1 - x)\varepsilon_n$ (see Sect.
 23 2.4.1). Using the $\Delta^{17}\text{O}$ method, individual x values were calculated for each sample. We have
 24 also measured $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ and $\delta^{18}\text{O}(\text{NO}_3^-/\text{H}_2\text{O})$ for each sample, hence from the
 25 transformed Eq. (3):

$$26 \quad \frac{\delta - \delta_w}{1 + \delta_w} = (1 - x)(1 + \varepsilon_n) \frac{\delta_n - \delta_w}{1 + \delta_w} + x\varepsilon_w + (1 - x)\varepsilon_n \quad (12)$$

1 and knowing that $x \varepsilon_w + (1-x) \varepsilon_n = 0.0182$ for Exp 1.1 and $x \varepsilon_w + (1-x) \varepsilon_n = 0.0171$ for Exp
2 1.2 (Fig. 2) we have calculated ε_w and ε_n for each sample. Table 3 summarises the results:

3

4 [Table 3]

5

6 The determination of ε_w is very precise, with no significant difference between Exp 1.1 and
7 1.2 ($p = 0.868$). The value obtained (17.5 ± 0.7) ‰ is within the range of the previous values
8 determined for chemical exchange $\varepsilon(\text{NO}_2^-/\text{H}_2\text{O}) = 14$ ‰ and $\varepsilon(\text{NO}_3^-/\text{H}_2\text{O}) = 23$ ‰ (Böhlke et
9 al., 2003; Casciotti et al., 2007). So far there are no data for the isotope effect of chemical
10 exchange $\varepsilon(\text{NO}/\text{H}_2\text{O})$. Therefore, we assumed equal ε_w values for isotope exchange associated
11 with NIR and NOR, similarly to previous studies (Rohe et al., 2014a; Snider et al., 2012).
12 Hence, the ε_w value determined here is a hypothetical mean value of enzymatically mediated
13 isotope exchange associated with NIR ($\varepsilon_w(\text{NO}_2^-/\text{H}_2\text{O})$) and NOR ($\varepsilon_w(\text{NO}/\text{H}_2\text{O})$).

14 ε_n is also quite stable with a weak ($p = 0.006$) and very small (below 1 ‰) difference between
15 Exp 1.1 and 1.2. The ε_n values found are very low and vary around 0, from -1.9 to 2.1 ‰.
16 This is much lower than in previous studies, which reported ε_n from 10 to 30 ‰ (Casciotti et
17 al., 2007; Rohe et al., 2014a).

18 We checked how well these calculated values fit for the individual samples of both
19 experiments. We started with the simplest Scenario 0, where we assume the values
20 determined in Table 3 for ε_w and ε_n and calculate the $\delta^{18}\text{O}(\text{N}_2\text{O})$ with Eq. (11), which is then
21 compared with the measured $\delta^{18}\text{O}(\text{N}_2\text{O})$ and the difference between measured and calculated
22 $\delta^{18}\text{O}(\text{N}_2\text{O})$ value (D) is determined (Table 4). Since the mean value of 0 was assumed for ε_n in
23 this scenario, the isotope exchange can be associated either with NIR or NOR without any
24 effect on the final $\delta^{18}\text{O}(\text{N}_2\text{O})$, because Eq. (11) is simplified to:

$$25 \quad \frac{\delta - \delta_w}{1 + \delta_w} = (1-x) \frac{\delta_n - \delta_w}{1 + \delta_w} + x \varepsilon_w \quad (13)$$

26 This scenario works quite well for Exp 1 data with the maximal D of 1.4 ‰. However, for
27 Exp 2 data we obtain significant overestimation of the calculated $\delta^{18}\text{O}(\text{N}_2\text{O})$ values for sandy
28 soils (Exp 2.1 and 2.2) up to 6.1 ‰ and underestimation for two other soils, reaching up to
29 12.2 ‰ for organic soil (Exp 2.5). Why the model developed based on Exp 1 data do not

1 work for Exp 2 data? We expect that the ϵ_w value should be quite stable for all the samples. It
2 was observed in the study by Casciotti et al. (2007) that $\epsilon(\text{NO}_2^-/\text{H}_2\text{O})$ values varied in a very
3 narrow range. Also in our study in Fig. 2 we obtained very good correlation with stable slope
4 which suggests that the ϵ_w value must be very stable and almost identical for all the samples.
5 It can be supposed that rather ϵ_n values can be more variable, but due to nearly complete
6 isotope exchange in Exp 1 these potential variations cannot be reflected in $\delta^{18}\text{O}(\text{N}_2\text{O})$ values.
7 Also, the study by Rohe et al. (2014a) indicated possibly wide variations of ϵ_n from 10 to 30
8 ‰.

9

10 [Table 4]

11

12 Therefore, for the next scenarios (Scenario 1, 2 and 3 - Table 4) we assumed stable ϵ_w value
13 of 17.5 ‰, as determined from Exp 1 (Table 3) and ϵ_n values were calculated individually for
14 each sample with Eq. (11) from the $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ values. In each scenario ϵ_n was equally
15 distributed between NIR and NOR according to Eq. (10), so that $\epsilon_{\text{NIR}} = \epsilon_{\text{NOR}}$. For our samples
16 we know the value of total isotope exchange (x determined with $\Delta^{17}\text{O}$ method), but we do not
17 know at which enzymatic step(s) this exchange occurred. Since the isotope exchange has very
18 different impact on the final $\delta^{18}\text{O}(\text{N}_2\text{O})$ when associated with NIR or NOR, we can obtain this
19 information by comparing different scenarios (Table 4). In Scenario 1 the total isotope
20 exchange is associated with the first reduction step NIR and in Scenario 2, with the final
21 reduction step NOR. In Scenario 3 the total isotope exchange is equally distributed between
22 both steps NIR and NOR according to Eq. (9) so that $x_{\text{NIR}} = x_{\text{NOR}}$.

23 In this study, we could not determine at which enzymatic step isotope exchange occurs, but
24 only its impact on the implied isotope effects. Namely, in Scenario 1 the exchange effect
25 associated with x_{NIR} precedes the branching effect at NOR (ϵ_{NOR}) and, conversely, in Scenario
26 2 the exchange isotope effect associated with x_{NOR} occurs after both branching effects (ϵ_{NIR} ,
27 ϵ_{NOR}). Hence, in Scenario 1 ϵ_{NOR} has a more direct impact on the final $\delta^{18}\text{O}(\text{N}_2\text{O})$ whereas in
28 Scenario 2 the last fractionation step is related to ϵ_w (Eq. (11)). Therefore, applying different
29 scenarios results in different values for the calculated ϵ_n (Table 4).

30 The narrowest range of variations of the calculated ϵ_n values was obtained in Scenario 1. For
31 Exp 1 they vary around 0, similarly to the results presented in Table 3, which indicates that

1 this model and the equations applied for $\delta^{18}\text{O}$ method (Eq. (12)) are actually the same. For
2 Exp 2 the calculated ε_n values are negative for sandy soils (Exp 2.1 and 2.2) from -9.1 to -6.2
3 ‰ and positive for other soils with lower values for silt loam from 1.6 to 3.8 ‰ and higher
4 for organic soil from 3.8 to 18.1 ‰ (Table 4). Variations of calculated ε_n values are much
5 larger in Scenario 2 with a particularly wide range for Exp 1 from -72.8 to +38.5 ‰. For Exp.
6 2, a similar trend as in Scenario 1 is observed, with negative values for sandy soils (down to -
7 20.0 ‰) and highest values for organic soil (up to 37.1 ‰). The absolute values are generally
8 larger and the variations among them are thereby increased when compared to Scenario 1.
9 The strongly negative ε_n values obtained for Scenario 2 are outside the range of plausible
10 range based on previous determinations (Casciotti et al., 2007; Rohe et al., 2014a). Moreover,
11 for the last sample of Exp 1 where $x=1$ this scenario fails in finding the ε_n value for $D=0$,
12 because for complete isotope exchange by NOR, the associated branching isotope effect has
13 no impact on the final $\delta^{18}\text{O}(\text{N}_2\text{O})$. But still Scenario 1 is more plausible because (i) the overall
14 ε_n variations are smaller and (ii) we do not find extremely negative values. Results from
15 Scenario 3 are situated in the middle of Scenario 1 and 2, and show larger variations than
16 Scenario 1, but without the extreme outliers, hence can be also a plausible model. From
17 comparison of these scenarios we can say that isotope exchange is likely associated with NIR
18 and may also partially take place at NOR (but not NOR alone). This reinforces the previous
19 findings from pure culture studies which suggested the majority of isotope exchange
20 associated mainly with nitrite reduction (Garber and Hollocher, 1982; Rohe et al., 2014a).
21 Moreover, each scenario indicates clearly a much lower branching effect for the two sandy
22 soils in Exp. 2 when compared to silt loam and organic soil. This is the reason behind the
23 different slope of correlation $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ vs. x in Fig. 4 for sandy soils. Lower ε_n values
24 mean that N_2O is less enriched in ^{18}O in relation to soil nitrate and lower x results in smaller
25 increase in $\delta^{18}\text{O}(\text{N}_2\text{O})$ values, which was observed for sandy soils (Fig.4).

26 For each scenario our model indicated rather lower ε_n values than previously assumed
27 (Casciotti et al., 2007; Rohe et al., 2014a). But actually, the isotope effect determined by
28 Casciotti et al. (2007), +25 to +30 ‰, takes only the intra-molecular branching effect into
29 account, because in the bacterial denitrification method the whole nitrate pool is
30 quantitatively consumed, hence the inter-molecular isotope effect cannot manifest. Therefore,
31 the values found by Casciotti et al. (2007) represent the maximal possible branching effect. In
32 the experiment presented by Rohe et al. (2014a) only very little added substrate was reduced,

1 hence we should also observe the inter-molecular isotope effects. Indeed, the model applied
2 by Rohe et al. (2014a) indicated lower magnitudes for net branching, down to +10 ‰ for ϵ_{NIR}
3 and 0 ‰ for ϵ_{NAR} . This may suggest that the net branching effect decreases with smaller
4 reaction rates because of inter-molecular isotope effects. But are negative net branching
5 effects actually possible? The answer is yes, provided that the inter-molecular effect exceeds
6 the intra-molecular effect, *i.e.* the former must be more negative than -30 ‰. An idea about
7 the magnitude of the intermolecular effect can be obtained from the change in isotopic
8 signature of the remaining nitrate, since this reflects the enrichment in residual nitrate- ^{18}O due
9 to intermolecular effects. In pure culture studies this effect ranges from -23 to -5 ‰ (Granger
10 et al., 2008), but in soil incubations values as low as -37 ‰ has been observed (Exp. 1F in
11 Lewicka-Szczebak et al. (2014)). Hence, slightly negative net ϵ_n values are theoretically
12 possible, but up to a few ‰ for each enzymatic step, which gives the minimal overall ϵ_n of
13 about -10 ‰. Therefore, the results of Scenario 2 must be rejected, whereas the values found
14 in Scenario 1 are most plausible.

15 **3.6 Significance for quantification and differentiation of soil denitrification**

16 From the presented results it is most surprising and incomprehensible, why the same soils
17 show various extents of isotope exchange with soil water, and especially, why this exchange
18 was high and stable under static anoxic conditions and significantly lower in flow-through
19 incubations. Most probably, in the static inhibited experiments denitrification is the only N_2O
20 producing process and in the flow-through uninhibited incubations other N_2O producing
21 processes may significantly contribute to N_2O production. These incubations were performed
22 initially under oxic conditions, which were switched to anoxic conditions after three days.
23 However, all the results presented here originate from this anoxic phase, since the N_2O
24 production during oxic phase was too low for $\Delta^{17}\text{O}$ analyses. Hence, the potentially
25 contributing processes might be fungal denitrification, co-denitrification, nitrifier
26 denitrification or dissimilatory nitrate reduction to ammonium (DNRA). ^{15}N site preference
27 ($\delta^{15}\text{N}^{\text{sp}}$) may be used as a tracer to distinguish some of these processes. It is known that fungal
28 denitrification and nitrification are characterized by significantly higher $\delta^{15}\text{N}^{\text{sp}}$ values (33 to
29 37 ‰ (Rohe et al., 2014a; Sutka et al., 2008; Sutka et al., 2006)) when compared to bacterial
30 denitrification and nitrifier denitrification (-11 to 0 ‰ (Sutka et al., 2006; Toyoda et al.,
31 2005)). To check the hypothesis of mixing of N_2O from various sources we plotted $\delta_0^{18}\text{O}$
32 ($\text{N}_2\text{O}/\text{H}_2\text{O}$) values against $\delta_0^{15}\text{N}^{\text{sp}}$ values of produced N_2O (Fig. 5).

1

2 [Fig. 5]

3

4 It can be clearly noticed that the results from the inhibited experiment (Exp 1, red symbols) fit
5 perfectly into the field of bacterial denitrification. Similarly, the results of sandy soils from
6 the Exp 2 show a slightly wider range, but still are typical for bacterial denitrification. In
7 contrast, silt loam soil (Exp 2.3, 2.4) and organic soil (Exp 2.5, 2.6) both show increased
8 $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ and $\delta_0^{15}\text{N}^{\text{sp}}$ values which are very well correlated. This could indicate that in
9 Exp 2 another process characterized by high $\delta^{15}\text{N}^{\text{sp}}$ and $\delta^{18}\text{O}$ values has significant
10 contribution to total N_2O production by these two soils. This could be nitrification, which is
11 rather not plausible due to the anoxic conditions, or fungal denitrification. But it remains
12 unclear why this was not observed in the inhibited static incubation for the same soil (silt
13 loam). C_2H_2 inhibition do not affect fungal denitrification (Maeda et al., 2015) as far as NO_3^-
14 and NO_2^- availability is not restricted by inhibited nitrification. However, in the flow-through
15 incubations, the first oxic phase might have activated other microorganisms, possibly
16 preferentially fungi. This could explain that their contribution is observed only in Exp 2 but
17 not in Exp 1. Such an activation of denitrification by oxygen supply has been documented for
18 one fungus species (Zhou et al., 2001).

19 We verified if the correlation presented in Fig. 5 could have resulted from calculation
20 artifacts, since all of the higher $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ and $\delta_0^{15}\text{N}^{\text{sp}}$ values were corrected for N_2O
21 reduction (according to the method described in Sect. 2.5). This correction method does not
22 provide very precise results, since the isotope effects associated with N_2O reduction are not
23 entirely stable and predictable (Lewicka-Szczebak et al., 2015; Lewicka-Szczebak et al.,
24 2014). Therefore, we have checked if this correlation may be only a calculation artifact and
25 recalculated the values assuming larger range of isotopic fractionations (± 5 ‰, resulting in
26 $\epsilon^{15}\text{N}^{\text{sp}}(\text{N}_2/\text{N}_2\text{O})$ from -10 to 0 ‰ and $\epsilon^{18}\text{O}(\text{N}_2/\text{N}_2\text{O})$ from -20 to -6 ‰). Results show that the
27 correlation may slightly change in slope (from 0.41 to 0.85), intercept (from -10.4 to -18.0)
28 and significance (R^2 from 0.64 to 0.91). But it always keeps the same trend, *i.e.* for the Exps
29 2.3 - 2.6 we obtain in any case correlated increase of $\delta_0^{15}\text{N}^{\text{sp}}$ and $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ (see grey
30 dashed lines in Fig. 5), proving that the indication for further contributing processes cannot be
31 an artifact of the correction approach. For these experiments (2.3-2.6) in our model
32 calculations (Table 4) always higher ϵ_n values were found when compared to Exp 1 and 2.1-

1 2.2. Also for pure culture studies of fungal denitrification the ε_n values determined by a
2 similar modeling approach were higher, up to 30 ‰ (Rohe et al., 2014a). This would support
3 the hypothesis on fungal denitrification contribution.

4 **3.7 Source of $\Delta^{17}\text{O}$ in atmospheric N_2O**

5 In Exp 1 the $\Delta^{17}\text{O}(\text{N}_2\text{O})$ values obtained from all measured N_2O samples were very low.
6 Moreover, we also included the treatment with chemical nitrate as fertilizer, characterised by
7 slightly negative $\Delta^{17}\text{O}$ excess (of ca.-1.5‰), and the produced N_2O did not show any positive
8 $\Delta^{17}\text{O}$ excess (results not shown). The produced N_2O is always characterised by smaller ^{17}O -
9 excess ($\Delta^{17}\text{O}$ values closer to 0) than in the source nitrate (Table 1). These results indicate that
10 denitrification produces N_2O of randomly distributed oxygen, due to mostly very high extent
11 of isotope exchange with soil water and the consequent loss of ^{17}O excess of nitrate.
12 However, in Exp 2 numerous samples showed lower extent of isotope exchange, down to 50
13 %, and the ^{17}O excess of nitrate is partially transferred to N_2O , resulting in $\Delta^{17}\text{O}(\text{N}_2\text{O})$ up to 5
14 ‰. This indicates that denitrification may be potentially the source of atmospheric N_2O with
15 ^{17}O excess, as previously supposed (Kaiser et al., 2004; Michalski et al., 2003), but the
16 magnitude of this excess is largely reduced by the exchange of oxygen isotopes with
17 randomly distributed soil water.

18

19 **4. Conclusions**

20 It can be supposed that bacterial denitrification in soils is characterised by quite stable
21 $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ of 17.5 ± 1.2 ‰ due to the nearly complete O isotope exchange and constant
22 isotope effect associated with this exchange. Hence, when N_2O producing processes other
23 than heterotrophic processes are negligible, $\delta_0^{18}\text{O}(\text{N}_2\text{O})$ can be well predicted. Conversely,
24 $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ values larger than 19 ‰ are probably indicative for the contribution of other
25 processes. However, more work on oxygen isotope effects during N_2O production by various
26 microorganisms is needed to obtain robust estimate of their contribution. It is necessary to
27 conduct experiments to determine the possible range of $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ for different N_2O
28 forming processes. From the studies available until now, we can make a first estimate for
29 $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ characteristic of fungal denitrification of (48.2 ± 3.7) ‰ (when disregarding
30 two most extreme values; for all results (47.4 ± 10.3) ‰) (Rohe et al., 2014a). This value is
31 very different from the $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ of bacterial denitrification determined here, i.e.

1 (17.5±1.2) ‰. This opens up a new perspective of applying $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ for
2 differentiation between fungal and bacterial denitrification.

3

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10

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Table 1. Exp 1 results: soil moisture (expressed as water filled pore space: WFPS), N₂O+N₂ production rate (expressed as mass of N as sum of N₂O and N₂ per mass of dry soil per time), ¹⁷O excess in soil nitrate ($\Delta^{17}\text{O}(\text{NO}_3^-)$) and in N₂O ($\Delta^{17}\text{O}(\text{N}_2\text{O})$) with calculated exchange with soil water (x), and oxygen isotopic signature ($\delta^{18}\text{O}$) of soil nitrate (NO_3^-), soil water (H_2O) and N₂O with calculated isotope ratio difference between soil water and N₂O ($\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$). For samples with non-inhibited N₂O reduction the N₂O mole fraction ($f(\text{N}_2\text{O})$) was taken into account to calculate the $\delta^{18}\text{O}$ unaffected by N₂O reduction ($\delta_0^{18}\text{O}(\text{N}_2\text{O})$) and the respective $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$. Only Chile Saltpeter treatments are presented, for which the individual determination of x was possible. Part of the data from Exp 1.1 ($\delta^{18}\text{O}(\text{NO}_3^-)$, $\delta^{18}\text{O}(\text{H}_2\text{O})$, $\delta^{18}\text{O}(\text{N}_2\text{O})$) was already published in (Lewicka-Szczebak et al., 2014).

treatment		N ₂ O+N ₂	$\Delta^{17}\text{O}(\text{NO}_3^-)$ [‰]	$\Delta^{17}\text{O}(\text{N}_2\text{O})$ [‰]	x [%]	$\delta^{18}\text{O}(\text{NO}_3^-)$ [‰]	$\delta^{18}\text{O}(\text{H}_2\text{O})$ [‰]	$\delta^{18}\text{O}(\text{N}_2\text{O})$ [‰]	$f(\text{N}_2\text{O})^a$	$\delta_0^{18}\text{O}$ (N ₂ O) ^b [‰]	$\delta_0^{18}\text{O}$ (N ₂ O/H ₂ O) [‰]
WFPS [%]	inhibition	production rate [$\mu\text{g kg}^{-1} \text{h}^{-1}$]									
Exp 1.1 a, loamy sand, 8 °C											
80		114	11.9 ± 0.6	0.4 ± 0.5	96.2 ± 4.7	38.8±0.5	-9.2±0.5	13.4 ± 0.2	0.84±0.04	10.4	19.7 ± 0.5
80	C ₂ H ₂	107	11.9 ± 0.6	0.8 ± 0.4	93.1 ± 3.1	38.8±0.5	-9.2±0.5	10.4 ± 0.1	1	10.4	19.8 ± 0.5
80		125	11.9 ± 0.6	0.8 ± 0.2	92.7 ± 1.1	37.5±0.5	-13.5±0.5	8.4 ± 0.3	0.84±0.04	5.4	19.1 ± 0.6
80	C ₂ H ₂	126	11.9 ± 0.6	0.3 ± 0.7	96.2 ± 3.4	37.5±0.5	-13.5±0.5	5.7 ± 0.0	1	5.7	19.4 ± 0.5
Exp 1.1b, loamy sand, 22 °C											
80		427	10.4 ± 0.8	0.4 ± 0.2	95.7 ± 1.8	42.6±0.5	-9.2±0.5	12.5 ± 0.2	0.85±0.06	9.6	19.0 ± 0.5
80	C ₂ H ₂	362	10.4 ± 0.8	0.4 ± 0.0	96.4 ± 0.2	42.6±0.5	-9.2±0.5	9.5 ± 0.0	1	9.5	18.9 ± 0.5
80		429	10.4 ± 0.8	0.2 ± 0.1	98.2 ± 1.5	42.1±0.5	-13.5±0.5	7.5 ± 0.1	0.85±0.06	4.7	18.4 ± 0.5
80	C ₂ H ₂	370	10.4 ± 0.8	0.5 ± 0.1	94.8 ± 0.5	42.1±0.5	-13.5±0.5	4.5 ± 0.1	1	4.5	18.3 ± 0.5
Exp 1.1 c, silt loam, 22 °C											
80		266	9.2 ± 1.3	0.0 ± 0.2	99.5 ± 0.9	31.8±0.5	-2.6±0.5	26.4 ± 0.1	0.57±0.03	16.4	19.1 ± 0.5
80	C ₂ H ₂	257	9.2 ± 1.3	0.4 ± 0.1	95.3 ± 1.4	31.8±0.5	-2.6±0.5	15.9 ± 0.1	1	15.9	18.5 ± 0.5
80		271	9.2 ± 1.3	0.1 ± 0.2	98.6 ± 1.3	31.8±0.5	-8.7±0.5	20.7 ± 0.2	0.57±0.03	10.8	19.7 ± 0.5
80	C ₂ H ₂	251	9.2 ± 1.3	0.4 ± 0.1	95.0 ± 1.5	31.8±0.5	-8.7±0.5	9.8 ± 0.1	1	9.8	18.7 ± 0.5
Exp 1.2 a, loamy sand, 22 °C											
80	C ₂ H ₂	126	3.4 ± 0.5	n.d.	n.d.	6.5±0.5	-10.4±0.5	6.3 ± 0.1	1	6.3	16.9 ± 0.5

65	C ₂ H ₂	112	3.4 ± 0.5	0.2 ± 0.3	92.6 ± 8.5	6.5±0.5	-10.1±0.5	6.9 ± 0.2	1	6.9	17.2 ± 0.5
50	C ₂ H ₂	50	3.4 ± 0.5	0.0 ± 0.3	95.8 ± 3.9	6.5±0.5	-8.9±0.5	7.6 ± 0.3	1	7.6	16.6 ± 0.6
80	C ₂ H ₂	161	3.4 ± 0.5	n.d.	n.d.	6.5±0.5	-5.0±0.5	10.5 ± 0.0	1	10.5	15.6 ± 0.5
65	C ₂ H ₂	102	3.4 ± 0.5	0.2 ± 0.2	92.7 ± 5.2	6.5±0.5	-5.7±0.5	11.6 ± 0.1	1	11.6	17.5 ± 0.5
50	C ₂ H ₂	74	3.4 ± 0.5	0.2 ± 0.2	94.5 ± 5.1	6.5±0.5	-6.6±0.5	10.7 ± 0.1	1	10.7	17.4 ± 0.5
Exp 1.2 b, silt loam, 22 °C											
80	C ₂ H ₂	137	2.6 ± 0.4	0.2 ± 0.2	90.6 ± 7.3	3.2±0.5	-8.1±0.5	8.3 ± 0.1	1	8.3	16.5 ± 0.5
65	C ₂ H ₂	130	2.6 ± 0.4	0.2 ± 0.1	92.2 ± 3.7	3.2±0.5	-7.1±0.5	9.8 ± 0.1	1	9.8	17.1 ± 0.5
50	C ₂ H ₂	121	2.6 ± 0.4	0.1 ± 0.1	96.5 ± 4.3	3.2±0.5	-5.9±0.5	12.5 ± 0.2	1	12.5	18.6 ± 0.5
80	C ₂ H ₂	111	2.6 ± 0.4	-0.1 ± 0.1	99.1 ± 1.6	3.2±0.5	-1.6±0.5	15.1 ± 0.2	1	15.1	16.7 ± 0.6
65	C ₂ H ₂	132	2.6 ± 0.4	0.0 ± 0.1	98.4 ± 1.6	3.2±0.5	-1.8±0.5	15.2 ± 0.2	1	15.2	17.0 ± 0.5
50	C ₂ H ₂	106	2.6 ± 0.4	-0.2 ± 0.0	100.0 ± 1.8	3.2±0.5	-2.0±0.5	15.7 ± 0.3	1	15.7	17.7 ± 0.6

^a $c(\text{N}_2\text{O})/[c(\text{N}_2)+c(\text{N}_2\text{O})]$: based on parallel ¹⁵N treatment (last sampling results)

^b N₂O reduction not inhibited, the values are corrected taking into account product ratio and isotope fractionation, according to Rayleigh fractionation ¹⁸ε(N₂/N₂O) values taken from Lewicka-Szczebak et al. (2014): -17.4 ‰ (see Sect. 2.5 for details)

Table 2. Exp 2 results: soil moisture (expressed as water filled pore space: WFPS), N₂O+N₂ production rate (expressed as mass of N as sum of N₂O and N₂ per mass of dry soil per time), ¹⁷O excess in soil nitrate ($\Delta^{17}\text{O}(\text{NO}_3^-)$) and in N₂O ($\Delta^{17}\text{O}(\text{N}_2\text{O})$) with calculated exchange with soil water (x) and oxygen isotopic signature ($\delta^{18}\text{O}$) of soil nitrate (NO₃), soil water (H₂O) and N₂O. All $\delta^{18}\text{O}(\text{N}_2\text{O})$ values were corrected taking into account N₂O mole fraction ($f(\text{N}_2\text{O})$) to calculate the values unaffected by N₂O reduction ($\delta_0^{18}\text{O}(\text{N}_2\text{O})$) and the respective $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$.

WFPS [%]	N ₂ O+N ₂ production rate [$\mu\text{g kg}^{-1} \text{ h}^{-1}$]	$\Delta^{17}\text{O}(\text{NO}_3^-)$ [‰]	$\Delta^{17}\text{O}(\text{N}_2\text{O})$ [‰]	x [%]	$\delta^{18}\text{O}(\text{NO}_3^-)$ [‰]	$\delta^{18}\text{O}(\text{H}_2\text{O})$ [‰]	$\delta^{18}\text{O}(\text{N}_2\text{O})$ [‰]	$f(\text{N}_2\text{O})^a$	$\delta_0^{18}\text{O}$ (N ₂ O) ^b [‰]	$\delta_0^{18}\text{O}$ (N ₂ O/H ₂ O) [‰]
Exp 2.1, sand										
73.6 ± 0.7	91	10.8 ± 0.3	2.7 ± 0.4	73.9 ± 4.2	34.3 ± 1.7	-8.6 ± 0.5	12.1 ± 0.2	0.95 ± 0.01	11.5 ± 0.2	20.2 ± 0.5
			2.6 ± 1.1	74.4 ± 11.0			11.0 ± 0.4	0.92 ± 0.01	10.0 ± 0.5	18.8 ± 0.7
Exp 2.2 loamy sand										
70.4 ± 0.9	49	11.9 ± 0.3	3.7 ± 0.4	66.9 ± 3.1	43.0 ± 2.4	-7.4 ± 0.5	18.4 ± 2.7	0.80 ± 0.05	15.7 ± 2.1	23.3 ± 2.2
			3.3 ± 0.2	71.2 ± 1.6			15.7 ± 0.9	0.83 ± 0.02	13.5 ± 0.7	21.0 ± 0.8
Exp 2.3 silt loam										
78.4 ± 1.9	80	11.3 ± 0.2	5.2 ± 0.2	52.0 ± 2.2	43.1 ± 2.3	-5.3 ± 0.5	43.8 ± 2.2	0.32 ± 0.03	29.4 ± 2.6	34.9 ± 2.6
			5.3 ± 0.1	50.4 ± 1.4			46.1 ± 3.9	0.29 ± 0.10	30.4 ± 0.2	35.9 ± 0.5
Exp 2.4 silt loam										
73.6 ± 1.8	52	12.1 ± 0.3	3.5 ± 0.5	69.9 ± 4.0	52.0 ± 3.3	-5.0 ± 0.5	30.1 ± 0.4	0.68 ± 0.02	25.4 ± 0.7	30.5 ± 0.9
			5.0 ± 0.5	56.3 ± 4.1			37.7 ± 4.1	0.63 ± 0.07	31.9 ± 4.3	37.1 ± 4.3
Exp 2.5 organic										
86.5 ± 1.8	743	7.8 ± 0.2	2.3 ± 1.1	68.1 ± 13.8	30.4 ± 0.6	-6.4 ± 0.5	26.4 ± 5.3	0.60 ± 0.02	20.0 ± 5.1	26.6 ± 5.1
			2.3 ± 0.8	68.2 ± 9.5			37.7 ± 2.9	0.51 ± 0.02	29.3 ± 3.3	36.0 ± 3.3
Exp 2.6 organic										
78.7 ± 0.4	1198	12.5 ± 0.7	1.1 ± 0.2	90.2 ± 1.8	43.6 ± 5.6	-6.7 ± 0.5	18.5 ± 0.0	0.82 ± 0.02	16.1 ± 0.2	22.9 ± 0.6
			2.3 ± 0.3	78.8 ± 3.0			25.6 ± 0.8	0.74 ± 0.05	21.9 ± 1.6	28.7 ± 1.7

^a $c(\text{N}_2\text{O})/[c(\text{N}_2)+c(\text{N}_2\text{O})]$: based on direct GC measurements in N₂-free atmosphere

^b initial $\delta^{18}\text{O}$ values of unreduced N₂O calculated according to Rayleigh fractionation, $^{18}\epsilon(\text{N}_2/\text{N}_2\text{O})$ values taken from Lewicka-Szczebak et al. (2015): -12 ‰ (see Sect. 2.5)

Table 3. Isotopic fractionation factors calculated based on Exp 1 results with Eq. (12) (see text for details). Results presented separately for Exp 1.1 and 1.2 and mean values for both.

	ε_w [‰]	ε_n [‰]
Exp 1.1	17.44 ± 0.71	0.74 ± 0.70
Exp 1.2	17.50 ± 0.67	-0.39 ± 0.66
mean all	17.48 ± 0.66	0.03 ± 0.86

Table 4. Oxygen fractionation model based on the results obtained ($\delta_0^{18}\text{O}(\text{N}_2\text{O})$) and isotope exchange (x) determined by $\Delta^{17}\text{O}$ method and $\varepsilon_w = 17.5$ ‰ determined from Exp 1 data (Table 3). Scenarios with varied ε_n values and x_{NIR} or x_{NOR} (fraction of isotope exchange associated with NIR or NOR) are compared. D is the difference between measured $\delta^{18}\text{O}$ of N_2O and the calculated $\delta^{18}\text{O}$ of N_2O in a particular scenario.

	Scenario 0:		Scenario 1:		Scenario 2:		Scenario 3:	
	$x = x_{\text{NIR}}$ OR x_{NOR}		$x_{\text{NIR}} = x$; $x_{\text{NOR}} = 0$		$x_{\text{NIR}} = 0$; $x_{\text{NOR}} = x$		$x_{\text{NIR}} = x_{\text{NOR}}$	
	$\varepsilon_n = 0$		ε_n fitted		ε_n fitted		ε_n fitted	
	$\varepsilon_w = 17.5$ [‰]		$\varepsilon_w = 17.5$ [‰]		$\varepsilon_w = 17.5$ [‰]		$\varepsilon_w = 17.5$ [‰]	
	D	ε_n	D	ε_n	D	ε_n	D	
<i>Exp 1.1a</i>	0.2	0.3	0.00	2.3	0.00	1.0	0.00	
	0.6	1.2	0.00	16.0	0.00	5.3	0.00	
<i>Exp 1.1b</i>	0.1	0.2	0.00	2.7	0.00	0.9	0.00	
	-1.2	-2.3	0.00	-22.6	0.00	-8.6	0.00	
<i>Exp 1.1c</i>	0.2	0.4	0.00	4.7	0.00	1.7	0.00	
	0.0	0.1	0.00	0.6	0.00	0.2	0.00	
<i>Exp 1.2a</i>	-0.3	-0.5	0.00	-3.7	0.00	-1.6	0.00	
	-0.8	-1.5	0.00	-18.4	0.00	-6.2	0.00	
	0.3	0.6	0.00	4.5	0.00	1.9	0.00	
<i>Exp 1.2b</i>	0.2	0.3	0.00	2.7	0.00	1.0	0.00	
	-0.4	-0.7	0.00	-4.0	0.00	-1.9	0.00	
	0.1	0.2	0.00	1.7	0.00	0.7	0.00	
	1.4	2.6	0.00	38.5	0.00	12.1	0.00	
	-0.7	-1.3	0.00	-72.8	0.00	-12.5	0.00	
<i>Exp 2.1</i>	-0.3	-0.6	0.00	-19.3	0.00	-4.2	0.00	
	0.2	0.4	0.00	0.0	0.22	0.0	0.22	
	-4.0	-6.2	0.00	-14.7	0.00	-10.0	0.00	
<i>Exp 2.2</i>	-5.3	-8.2	0.00	-19.9	0.00	-13.4	0.00	
	-5.2	-7.6	0.00	-15.0	0.00	-11.0	0.00	
<i>Exp 2.3</i>	-6.1	-9.1	0.00	-20.0	0.00	-14.1	0.00	
	2.5	3.2	0.00	4.9	0.00	4.0	0.00	
<i>Exp 2.4</i>	3.0	3.8	0.00	5.7	0.00	4.7	0.00	
	1.1	1.6	0.00	3.4	0.00	2.4	0.00	
<i>Exp 2.5</i>	2.2	2.9	0.00	4.8	0.00	3.8	0.00	
	2.8	4.2	0.00	8.5	0.00	6.2	0.00	
<i>Exp 2.6</i>	12.2	18.1	0.00	37.1	0.00	27.0	0.00	
	2.2	3.8	0.00	20.9	0.00	10.2	0.00	
	4.2	6.8	0.00	19.1	0.00	12.2	0.00	

Figures captions:

Figure 1. Oxygen isotope fractionation during denitrification as a result of branching effects (ϵ_{NAR} , ϵ_{NIR} , ϵ_{NOR}) and exchange effects (ϵ_{w}) associated with the following enzymatic reaction steps: NAR, NIR and NOR.

Figure 2. Correlation between oxygen isotopic signatures of N_2O and soil water expressed in relation to soil nitrate, the equation of linear fit allows for estimation of isotope exchange with soil water (slope of the linear fit) and the associated isotope effect (intercept of the linear fit). In red the influence of N_2O reduction on the method performance is presented - red X points represent the samples with not inhibited N_2O reduction (note that the slope and intercept are very different), whereas the red + points stand for the same samples after mathematical correction of N_2O reduction effect (as described in Sect. 2.5) which fit very well to the samples where N_2O reduction was inhibited. Data from Exp 1.

Figure 3. Relation between relative isotope ratio differences between produced N_2O and soil water ($\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$) and between produced N_2O and soil nitrate ($\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{NO}_3^-)$), on the right $\delta^{18}\text{O}$ values of the initial soil nitrate for different treatments. $\delta^{18}\text{O}$ values of the initial soil water ranged between -13.5 and -1.6 ‰ (see Table 1) and its variation had no impact on $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$. Open symbols: treatments with synthetic nitrate as fertilizer, filled symbols: treatments with natural Chile saltpeter as fertilizer. Data from Exp 1.

Figure 4. $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ as a function of isotope exchange extent, x (determined with $\Delta^{17}\text{O}$ method). Red symbols: Exp 1, black symbols: Exp 2; open symbols: incubations with lower WFPS (70 %), filled symbols: incubations with higher WFPS (80 %). Note that same symbols shapes always represent the same soil.

Figure 5. Relation between $\delta_0^{15}\text{N}^{\text{sp}}$ of produced N_2O and relative ratio difference between produced N_2O and soil water ($\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$). Red symbols: Exp 1, black symbols: Exp 2; open symbols: incubations with lower WFPS (70 %), filled symbols: incubations with higher WFPS (80 %). Note that same symbols shapes always represent the same soil. Grey dashed lines represent the possible range of linear fit when extreme values of isotope effects for N_2O reduction are assumed in correction calculations (Eq. (5)). Range of values for fungal denitrification from Rohe et al. (2014a).

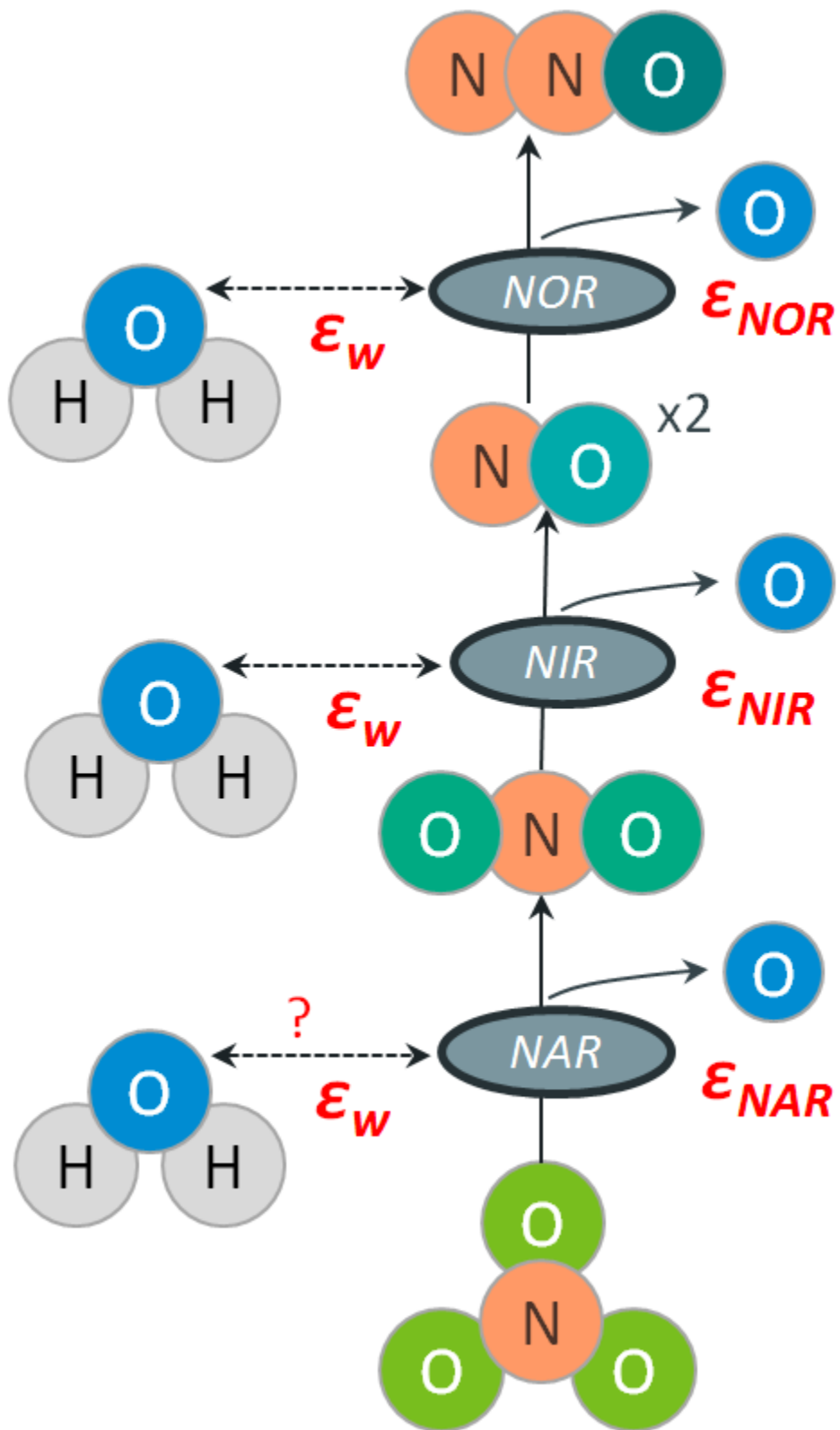


Fig.1

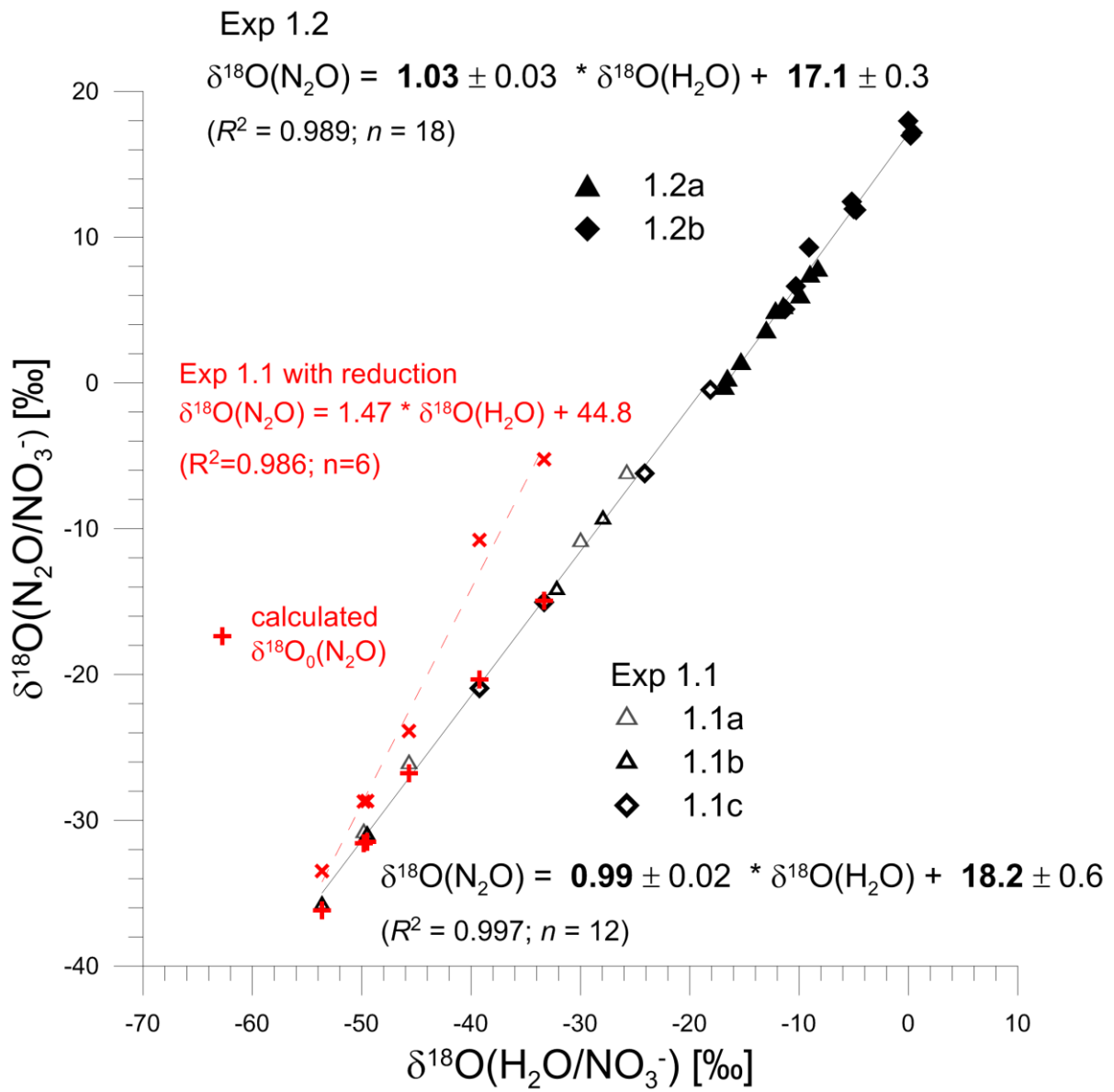


Fig.2

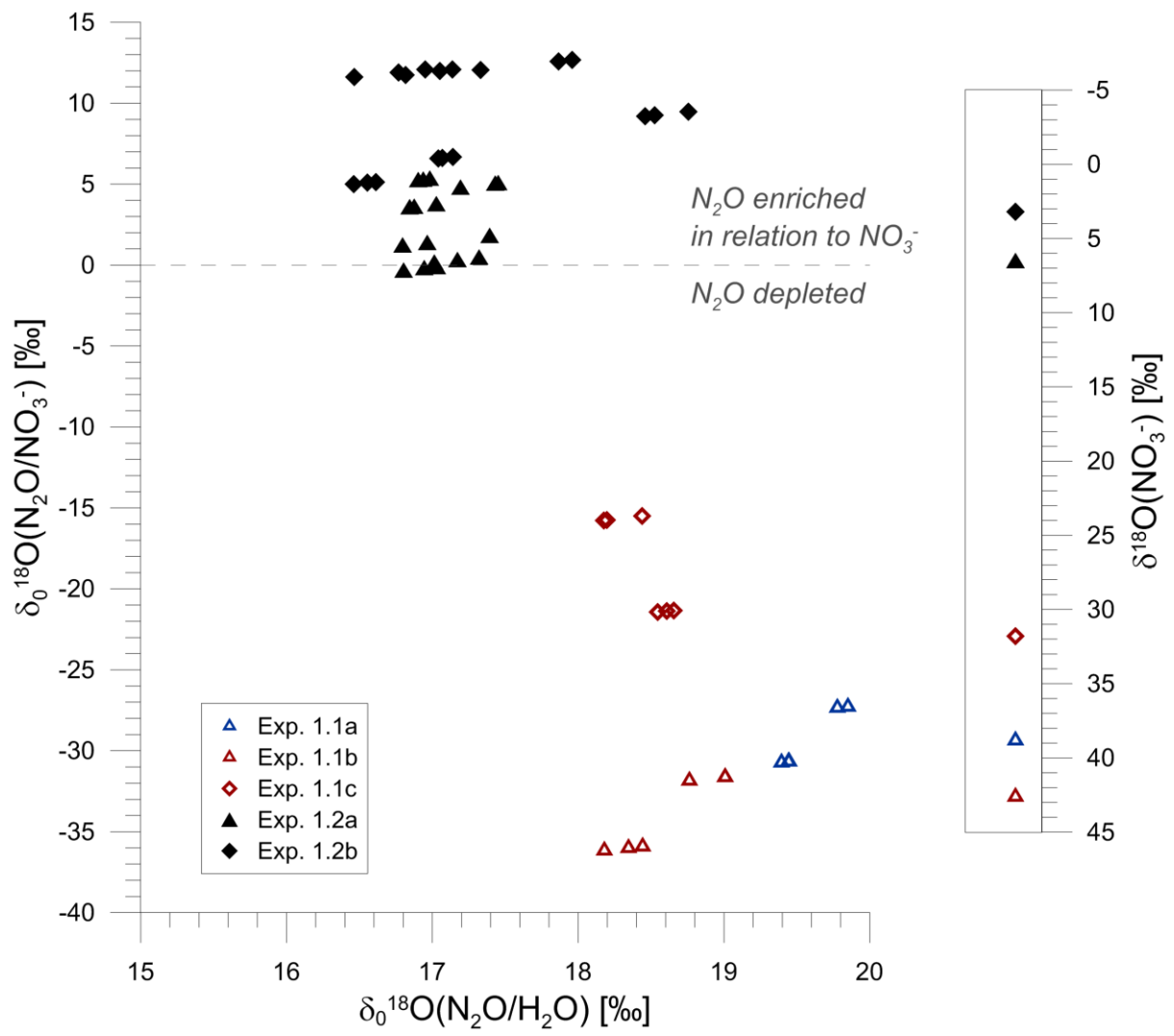


Fig.3

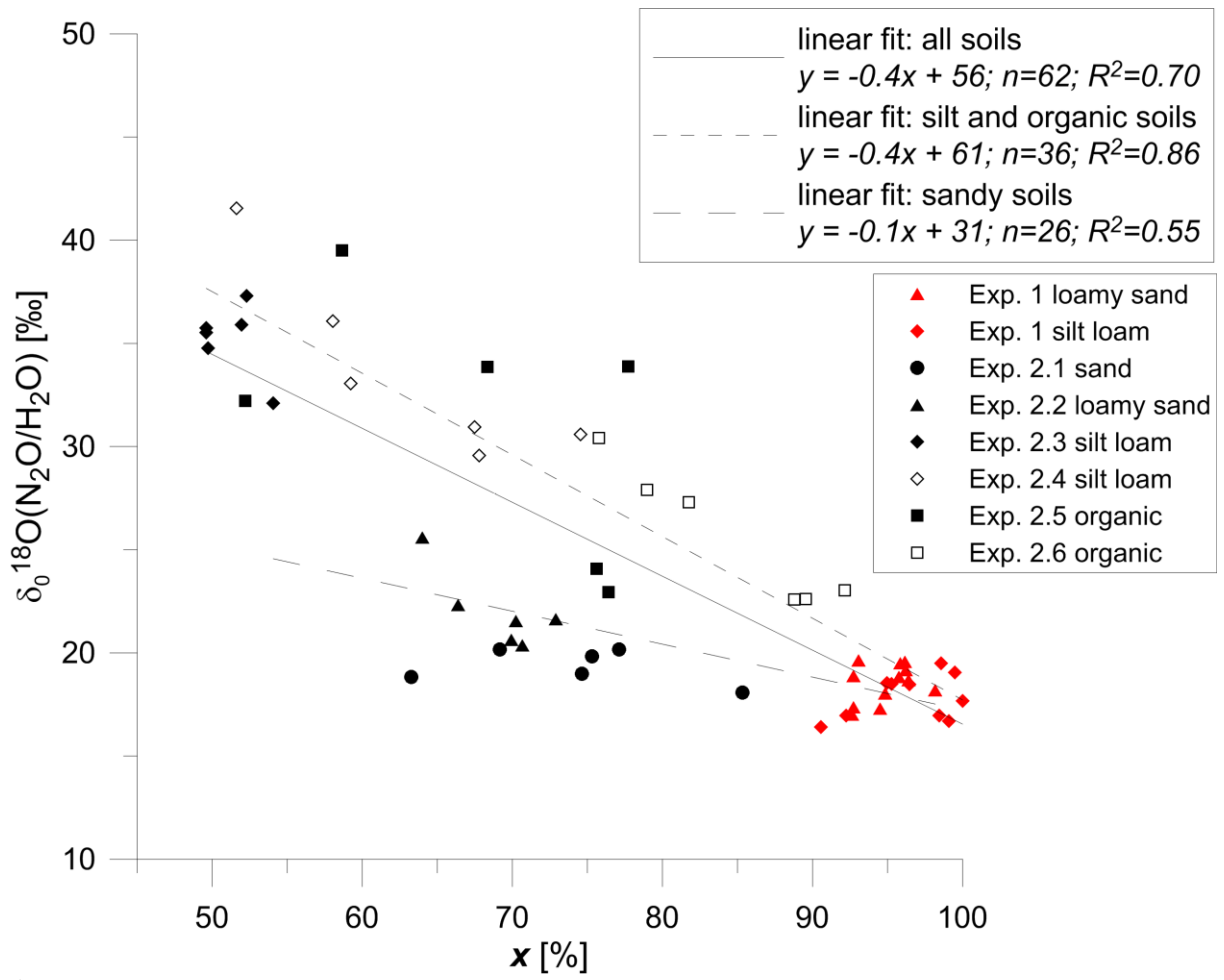


Fig.4

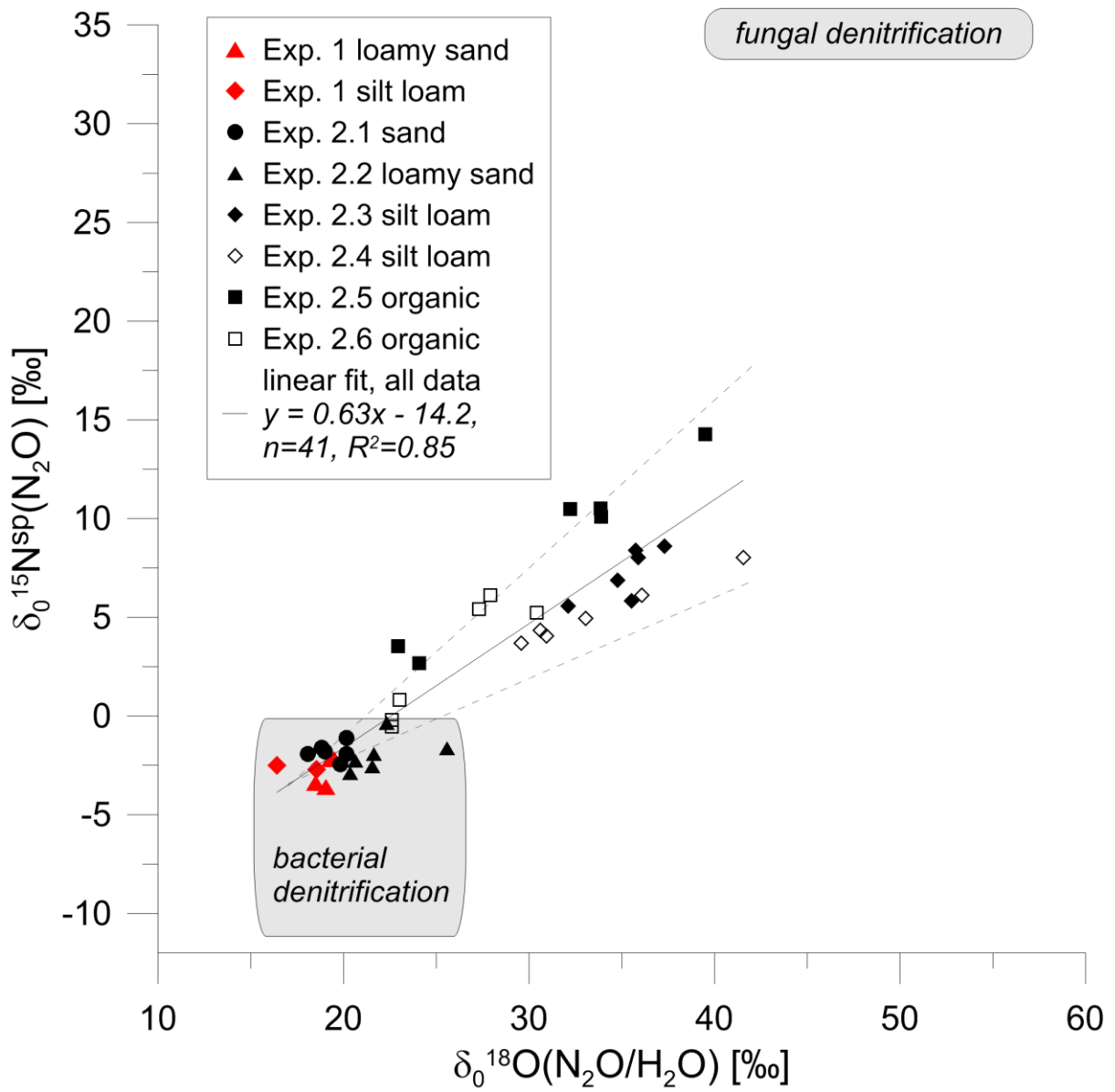


Fig.5