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# The mechanism of oxygen isotope fractionation during N<sub>2</sub>O production by denitrification

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## Abstract

The isotopic composition of soil-derived  $\text{N}_2\text{O}$  can help differentiate between  $\text{N}_2\text{O}$  production pathways and estimate the fraction of  $\text{N}_2\text{O}$  reduced to  $\text{N}_2$ . Until now,  $\delta^{18}\text{O}$  of  $\text{N}_2\text{O}$  has been rarely used in the interpretation of  $\text{N}_2\text{O}$  isotopic signatures because of the rather complex oxygen isotope fractionations during  $\text{N}_2\text{O}$  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 ( $\text{H}_2\text{O}$ ), 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  $\text{N}_2\text{O}$  production by 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  $\text{N}_2\text{O}$ .

We performed several soil incubation experiments. For the first time,  $\Delta^{17}\text{O}$  isotope tracing was applied to simultaneously determine the extent of oxygen isotope exchange and any associated oxygen isotope effect. We found bacterial denitrification to be typically associated with almost complete oxygen isotope exchange and a stable difference in  $\delta^{18}\text{O}$  between soil water and the produced  $\text{N}_2\text{O}$  of  $\delta^{18}\text{O}(\text{N}_2\text{O} / \text{H}_2\text{O}) = (17.5 \pm 1.2) \text{‰}$ . However, some experimental setups yielded oxygen isotope exchange as low as 56 % 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  $\delta^{18}\text{O}(\text{N}_2\text{O} / \text{H}_2\text{O})$  showed a very significant correlation ( $R^2 = 0.70$ ,  $p < 0.00001$ ). We hypothesise that this observation was due to the contribution of  $\text{N}_2\text{O}$  from another production process, most probably fungal denitrification.

An oxygen isotope fractionation model was used to test various scenarios with different magnitudes of branching isotope effects at different steps in the reduction process. The results suggest that during denitrification the isotope exchange occurs prior to the isotope branching and that the mechanism of this exchange is mostly associated

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with the enzymatic nitrite reduction mediated by NIR. For bacterial denitrification, the branching isotope effect can be surprisingly low, about  $(0.0 \pm 0.9)\text{‰}$ ; in contrast to fungal denitrification where higher values of up to  $30\text{‰}$  have been reported previously. This suggests that  $\delta^{18}\text{O}$  might be used as a tracer for differentiation between bacterial and fungal denitrification, due to their different magnitudes of branching isotope effects.

## 1 Introduction

Our ability to mitigate soil  $\text{N}_2\text{O}$  emissions is limited due to poor understanding of the complex interplay between  $\text{N}_2\text{O}$  production pathways in soil environments. In order to develop effective fertilizing strategies and reduce the loss of nitrogen through microbial consumption as well as related adverse environmental impacts, it is very important to fill the existing knowledge gaps. Isotopocule analyses of  $\text{N}_2\text{O}$ , including  $\delta^{18}\text{O}$ , average  $\delta^{15}\text{N}$  ( $\delta^{15}\text{N}^{\text{av}}$ ) and  $^{15}\text{N}$  site preference within the linear  $\text{N}_2\text{O}$  molecule ( $\delta^{15}\text{N}^{\text{sp}}$ ) have been used for several years to help differentiate between  $\text{N}_2\text{O}$  production pathways (Opdyke et al., 2009; Perez et al., 2006; Sutka et al., 2006; Toyoda et al., 2005; Well et al., 2008), the various microbes involved (Rohe et al., 2014a; Sutka et al., 2008, 2003) and to estimate the magnitude of  $\text{N}_2\text{O}$  reduction to  $\text{N}_2$  (Ostrom et al., 2007; Park et al., 2011; Toyoda et al., 2011; Well and Flessa, 2009). However, the usefulness of these analyses would be enhanced further if the isotope fractionation mechanisms were better understood. In particular, we need to know the isotope fractionations associated with nitrate and  $\text{N}_2\text{O}$  reduction to quantify the fraction of  $\text{N}_2\text{O}$  reduced to  $\text{N}_2$  based on the  $\text{N}_2\text{O}$  isotopic signatures (Lewicka-Szczebak et al., 2014, 2015). This 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 or predictable for  $\text{N}_2\text{O}$  produced by each of the relevant processes (e.g. heterotrophic bacterial denitrification, fungal denitrification, nitrifier denitrification and nitrification). We hypothesize that this could be the case for  $\delta^{18}\text{O}$ , which was the focus of this study.

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$\delta^{18}\text{O}$  of  $\text{N}_2\text{O}$  has been rarely applied in the interpretation of  $\text{N}_2\text{O}$  isotopic signatures because of the rather complex oxygen isotope fractionations during  $\text{N}_2\text{O}$  production by denitrification (Kool et al., 2007). It is controlled by the origin of the oxygen atom in the  $\text{N}_2\text{O}$  molecule (nitrate, nitrite, soil water or molecular  $\text{O}_2$ ) and by the isotope fractionation during nitrate reduction or during oxygen isotope exchange with soil water.  $\text{N}_2\text{O}$  production during denitrification is a stepwise process of nitrate reduction mediated by the following three enzymes: nitrate reductase (NAR), nitrite reductase (NIR) and nitric oxide reductase (NOR) (Kool et al., 2007) as presented in the simplified scheme in Fig. 1. During each reduction step, one oxygen atom is detached and removed as water ( $\text{H}_2\text{O}$ ), which is associated with branching isotope effects (Casciotti et al., 2007; Snider et al., 2013). Conceptually, these can be regarded as a combination of two isotope fractionations with opposite effects on the  $\delta^{18}\text{O}$  signature of the reduction product: (i) intermolecular fractionation due to preferential reduction of  $^{18}\text{O}$ -depleted molecules, which results in  $^{18}\text{O}$ -enriched residual substrate and  $^{18}\text{O}$ -depleted product, and (ii) intramolecular fractionation due to preferential  $^{16}\text{O}$  abstraction, which results in  $^{18}\text{O}$ -enriched nitrogen-bearing reduction products and  $^{18}\text{O}$ -depleted  $\text{H}_2\text{O}$  as side product. Since intermolecular fractionation causes  $^{18}\text{O}$  depletion of the reduction product and intramolecular fractionation causes  $^{18}\text{O}$  enrichment, the net branching effect ( $\varepsilon_n$ ) can theoretically vary between negative and positive values. However, pure cultures studies show that  $\varepsilon_n$  is mostly positive, i.e. between 25 and 30‰ for bacterial denitrification (Casciotti et al., 2007) and between 10 and 30‰ for fungal denitrification (Rohe et al., 2014a).

Moreover, denitrification intermediates may partially or fully exchange oxygen isotopes with ambient water (Kool et al., 2009). The isotopic signature of the incorporated O-atom depends on the isotopic signature of ambient water and the isotope fractionation associated with this exchange. Under typical soil conditions, i.e. pH close to neutral and moderate temperatures, abiotic isotope exchange between nitrate and water is negligibly slow. In extremely acid conditions (pH < 0), the equilibrium effect is  $\varepsilon(\text{NO}_3^-/\text{H}_2\text{O}) = 23\text{‰}$  (Böhlke et al., 2003). Casciotti et al. (2007) showed that for nitrite

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duction step when it occurs (Fig. 1). Fungi and bacteria are characterized by different NOR mechanisms (Schmidt et al., 2004; Stein and Yung, 2003), which result in distinct  $\delta^{15}\text{N}^{\text{sp}}$  values for bacterial and fungal denitrification. It can be assumed that these differences in NOR also influence  $\delta^{18}\text{O}$ , but this hypothesis has not been tested yet.

In the present study, we used  $^{17}\text{O}$  as tracer to determine the extent of O isotope exchange. We applied a nitrate fertilizer of natural atmospheric deposition origin with high  $^{17}\text{O}$  excess, as a result of non-random oxygen isotope distribution. Then we measured  $^{17}\text{O}$  excess of the produced  $\text{N}_2\text{O}$  and, based on the observed loss of  $^{17}\text{O}$  excess, calculated the extent of isotope exchange with water. Simultaneously, we could measure the  $^{18}\text{O}/^{16}\text{O}$  fractionation in the same incubation vessels, since the  $^{17}\text{O}$  tracing method has no impact on  $\delta^{18}\text{O}$ . This is the first time that such an approach has been used and to validate this method, we applied an alternative approach. Namely, soil water with distinct  $\delta^{18}\text{O}$  values within the range of natural abundance isotopic signatures was applied to quantify isotope exchange (Snider et al., 2009).

The latter method has also been applied in a recent soil incubation study (Lewicka-Szczebak et al., 2014) and indicated almost complete oxygen isotope exchange with soil water associated with a stable isotope ratio difference between soil water and produced  $\text{N}_2\text{O}$  of  $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O}) = (19.0 \pm 0.7) \text{‰}$ . However, the results of other experiments presented in the same study (Lewicka-Szczebak et 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 may be due to a lower extent of oxygen isotope exchange, but no data were available for the extent of exchange for those samples. Interestingly, a tight correlation was found between  $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$  and soil moisture (Lewicka-Szczebak et al., 2014), suggesting that the extent of isotope exchange may be influenced by soil moisture. In the present study, this hypothesis has been tested with experimental results of soil incubations with three different soil moisture levels.

The isotope fractionation associated with oxygen isotope exchange is expected to be temperature-dependent, but this assumption has never been tested. Hence, in this

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study we used incubations at two different temperatures to check the temperature dependence.

The combination of various experimental approaches allowed us to further improve the  $\delta^{18}\text{O}$  fractionation model proposed by Snider et al. (2013) and Rohe et al. (2014a), to decipher the mechanism of oxygen isotope fractionation during  $\text{N}_2\text{O}$  production by denitrification and to determine the associated isotope effects. We investigated the variability of isotope exchange with soil water and of the  $\delta^{18}\text{O}$  values of produced  $\text{N}_2\text{O}$  under varying conditions as well as the relation between these quantities. Ultimately, our aim was to check to what level of accuracy  $\delta^{18}\text{O}$  can be predicted based on the known controlling factors. Additionally, the  $^{17}\text{O}$  analyses of  $\text{N}_2\text{O}$  produced by denitrification gave us the opportunity to check the hypothesis of soil denitrification contributing to the non-random distribution of oxygen isotopes ( $^{17}\text{O}$  excess, or  $\Delta^{17}\text{O}$ ) in atmospheric  $\text{N}_2\text{O}$  (Kaiser et al., 2004; Michalski et al., 2003).

## 2 Methods

### 2.1 Experimental set-ups

#### 2.1.1 Experiment 1 (Exp 1) – static anoxic incubation

The static incubations were performed under an anoxic atmosphere ( $\text{N}_2$ ) in closed vessels where denitrification products accumulated in the headspace. Two arable soil types were used: a *Luvisol* with loamy sand texture and *Haplic Luvisol* with silt loam texture (same as in previous study, where more details on soil properties can be found (Lewicka-Szczebak et al., 2014)). The first part of these incubations (Exp 1.1) was performed for both soils at two different temperatures (8 and 22 °C) but with only one moisture level of 80 % WFPS (water filled pore space). The results of  $\delta^{18}\text{O}(\text{N}_2\text{O})$  analyses for these samples have already been published (Lewicka-Szczebak et al., 2014). Here we expand these data with  $\Delta^{17}\text{O}(\text{N}_2\text{O})$  analyses. The second part of static incubations

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(Exp 1.2) was performed for the same two soils but for three different moisture levels of 50, 65 and 80 % WFPS (target, for actual values see Table 1) at one temperature (22 °C).

This experimental approach is described in detail in Lewicka-Szczebak et al. (2014).

In short, the soil was air dried and sieved at 2 mm mesh size. Afterwards, the soil was rewetted to obtain the target WFPS and fertilised with 50 (Exp 1.1) or 10 (Exp 1.2) mg N equivalents (as  $\text{NaNO}_3$ ) per kg soil. The soils were thoroughly mixed to obtain a homogenous distribution of water and fertilizer and an equivalent of 100 g of dry soil was repacked into each incubation jar at bulk densities of  $1.3 \text{ g cm}^{-3}$  for the silt loam soil and  $1.6 \text{ g cm}^{-3}$  for the loamy sand soil. The  $0.8 \text{ dm}^3$  Weck jars (J. WECK GmbH u. Co. KG, Wehr, Germany) were used with airtight rubber seals and with two three-way valves installed in their glass cover to enable sampling and flushing. The jars were flushed with  $\text{N}_2$  at approximately  $500 \text{ cm}^3 \text{ min}^{-1}$  (STP: 273.15 K, 100 kPa) for 10 min to create anoxic conditions. Immediately after flushing, acetylene ( $\text{C}_2\text{H}_2$ ) was added to inhibit  $\text{N}_2\text{O}$  reduction in selected jars, by replacing  $80 \text{ cm}^3$  of  $\text{N}_2$  with  $\text{C}_2\text{H}_2$ , which resulted in  $10 \text{ kPa C}_2\text{H}_2$  in the headspace. The soils were incubated for approximately 25 h and three to four samples were collected at 4 to 12 h-intervals by transferring  $30 \text{ cm}^3$  of headspace gases into two pre-evacuated  $12 \text{ cm}^3$  Exetainer vials (Labco Limited, Ceredigion, UK). The excess  $3 \text{ cm}^3$  of headspace gas in each vial ensured that no ambient air entered the vials. The removed sample volume was immediately replaced by pure  $\text{N}_2$  gas.

Additional treatments with addition of  $^{15}\text{N}$ -labelled  $\text{NaNO}_3$  (98 %  $^{15}\text{N}$  isotopic purity) were used to control the efficiency of acetylene inhibition and to determine the  $\text{N}_2\text{O}$  mole fraction  $f(\text{N}_2\text{O}) = c(\text{N}_2\text{O})/[c(\text{N}_2) + c(\text{N}_2\text{O})]$  ( $c$ : volumetric concentration) in non-inhibited treatments.

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Part 2 of the incubation, since the  $\text{N}_2\text{O}$  fluxes during the Part 1 were too low for  $\Delta^{17}\text{O}$  analyses. The results for two samples taken approximately 8 and 24 h after switch to anoxic conditions are shown.

## 2.2 Gas chromatographic analyses

In Exp 1 the samples for gas concentration analyses were collected in Exetainer vials (Labco Limited, Ceredigion, UK) and were analysed using an Agilent 7890A gas chromatograph (GC) (Agilent Technologies, Santa Clara, CA, USA) equipped with an electron capture detector (ECD). Measurement repeatability as given by the relative standard deviation ( $1\sigma$ ) of four standard gas mixtures was typically 1.5%.

In Exp 2, online trace gas concentration analysis of  $\text{N}_2$  was performed with a micro-GC (Agilent Technologies, 3000 Micro GC), equipped with a thermal conductivity detector (TCD) and  $\text{N}_2\text{O}$  was measured with a GC (Shimadzu, Duisburg, Germany, GC-14B) equipped with ECD detector. The measurement repeatability ( $1\sigma$ ) was better than  $0.02 \mu\text{mol mol}^{-1}$  for  $\text{N}_2\text{O}$  and  $0.2 \mu\text{mol mol}^{-1}$  for  $\text{N}_2$ .

## 2.3 Isotopic analyses

### 2.3.1 Isotopocules of $\text{N}_2\text{O}$

Gas samples were analyzed using a Delta V isotope ratio mass spectrometer (Thermo Scientific, Bremen, Germany) coupled to automatic preparation system: Precon + Trace GC Isolink (Thermo Scientific, Bremen, Germany) where  $\text{N}_2\text{O}$  was preconcentrated, separated and purified. In the mass spectrometer,  $\text{N}_2\text{O}$  isotopocule signatures were determined by measuring  $m/z$  44, 45, and 46 of intact  $\text{N}_2\text{O}^+$  ions as well as  $m/z$  30 and 31 of  $\text{NO}^+$  fragments ions. This allows the determination of average  $\delta^{15}\text{N}^{\text{av}}$ ,  $\delta^{15}\text{N}^{\alpha}$  ( $\delta^{15}\text{N}$  of the central N position of the  $\text{N}_2\text{O}$  molecule), and  $\delta^{18}\text{O}$  (Toyoda and Yoshida, 1999).  $\delta^{15}\text{N}^{\beta}$  ( $\delta^{15}\text{N}$  of the peripheral N position of the  $\text{N}_2\text{O}$  molecule) is calculated using  $\delta^{15}\text{N}^{\text{av}} = (\delta^{15}\text{N}^{\alpha} + \delta^{15}\text{N}^{\beta})/2$ . The  $^{15}\text{N}$  site preference ( $\delta^{15}\text{N}^{\text{sp}}$ ) is defined

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as  $\delta^{15}\text{N}^{\text{sp}} = \delta^{15}\text{N}^{\alpha} - \delta^{15}\text{N}^{\beta}$ . The scrambling factor and  $^{17}\text{O}$ -correction were taken into account (Kaiser and Röckmann, 2008; Röckmann et al., 2003). Pure  $\text{N}_2\text{O}$  (Westfalen, Münster, Germany) was used as internal reference gas and was analyzed in the laboratory of the Tokyo Institute of Technology using calibration procedures reported previously (Toyoda and Yoshida, 1999; Westley et al., 2007). Moreover, the comparison materials from an intercalibration study (S1, S2) were used to perform a two-point calibration (Mohn et al., 2014).

All isotopic signatures are expressed as relative deviation from the  $^{15}\text{N}/^{14}\text{N}$ ,  $^{17}\text{O}/^{16}\text{O}$  and  $^{18}\text{O}/^{16}\text{O}$  ratios of the reference materials (i.e., atmospheric  $\text{N}_2$  and Vienna Standard Mean Ocean Water (VSMOW), respectively). The measurement repeatability ( $1\sigma$ ) of the internal standard (filled into vials and measured in the same way as the samples) for measurements of  $\delta^{15}\text{N}^{\text{av}}$ ,  $\delta^{18}\text{O}$  and  $\delta^{15}\text{N}^{\text{sp}}$  was typically 0.1, 0.1, and 0.5‰, respectively.

### 2.3.2 $\delta^{18}\text{O}$ of $\text{NO}_3^-$

Soil nitrate was extracted in 0.01 M aqueous  $\text{CaCl}_2$  solution (weight ratio soil : solution 1 : 10) by shaking at room temperature for one hour.  $\delta^{18}\text{O}$  of nitrate in the soil solution was determined using the bacterial denitrification method (Casciotti et al., 2002). The measurement repeatability ( $1\sigma$ ) of the international standards (USGS34, USGS35, IAEA-NO-3) was typically 0.5‰ for  $\delta^{18}\text{O}$ .

### 2.3.3 $\Delta^{17}\text{O}$ excess in $\text{N}_2\text{O}$ and $\text{NO}_3^-$

$\text{N}_2\text{O}$  samples collected from soil incubation and  $\text{N}_2\text{O}$  produced from soil  $\text{NO}_3^-$  by the bacterial denitrifier method was analysed for  $\Delta^{17}\text{O}$  using the thermal decomposition method (Kaiser et al., 2007) with a gold oven (Exp 1.1b, c and 1.2a, b) and with a gold-wire oven (Exp 1.1a and 2) (Dyckmans et al., 2015). The  $^{17}\text{O}$  excess,  $\Delta^{17}\text{O}$ , is defined

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as (Kaiser et al., 2007):

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

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

### 2.3.4 Soil water analyses

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

## 2.4 Determination of the extent of isotope exchange

The extent of isotope exchange ( $x$ ) was determined with two independent methods described below. In Exp 1 both approaches were applied simultaneously on the same soil samples, which allowed quantifying the oxygen isotope exchange with two different methods independently. This enabled the validation of the  $^{17}\text{O}$  excess method, which was used here for the first time for quantification of isotope exchange. Afterwards this validated method was applied in the following Exp 2. For both presented methods it is assumed that no further O isotope exchange between  $\text{N}_2\text{O}$  and  $\text{H}_2\text{O}$  occurs.

### 2.4.1 $\delta^{18}\text{O}$ method

This method determines the isotope exchange based on the relative difference between  $\delta^{18}\text{O}$  of produced  $\text{N}_2\text{O}$  and its potential precursors: soil water and soil nitrate

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(Snider et al., 2009). To make this method applicable, parallel incubations with distinct water and/or nitrate isotopic signatures must be carried out. In Exp 1 this was achieved by rewetting the soils with two different waters of distinct isotopic signatures: *heavy water* ( $\delta^{18}\text{O} = -1.5\text{‰}$ ) and *light water* ( $\delta^{18}\text{O} = -14.8\text{‰}$ ) and by adding two different nitrate fertilizers: natural *Chile saltpeter* ( $\text{NaNO}_3$ , Chili Borium Plus, Prills-Natural origin, supplied by Yara, Dülmen, Germany,  $\delta^{18}\text{O} = 56\text{‰}$ ) and *synthetic NaNO<sub>3</sub>* (Sigma Aldrich, Taufkirchen, Germany,  $\delta^{18}\text{O} = 27\text{‰}$ ).

The calculation is based on two end member mixing model (water ( $\delta_w$ ) and nitrate ( $\delta_n$ );  $\delta$  stands for  $\delta^{18}\text{O}(\text{N}_2\text{O})$ ) taking into account the isotope fractionation associated with O incorporation into  $\text{N}_2\text{O}$  from each end member ( $\varepsilon_w$  – fractionation associated with oxygen isotope exchange with water,  $\varepsilon_n$  – fractionation associated with branching effect during nitrate reduction). This is expressed as:

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

which can be rearranged to:

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

where:

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

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

$x(1 + \varepsilon_w)$  = slope of the linear regression  $\cong$  the magnitude of isotope exchange ( $x$ ),

$x\varepsilon_w + (1 - x)\varepsilon_n$  = intercept of the linear regression  $\cong$  total fractionation ( $\varepsilon$ ).

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 read approximate  $x$  (the deviation from the exact value may be up to 0.02, for  $\varepsilon_w < 20\text{‰}$ ) and the total fractionation  $\varepsilon$  comprised of both  $\varepsilon_w$  and  $\varepsilon_n$ .

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## 2.4.2 $\Delta^{17}\text{O}$ method

This method determines the isotope exchange based on the comparison of  $\Delta^{17}\text{O}$  in soil nitrate and produced  $\text{N}_2\text{O}$ . It requires the application of nitrate characterised by high  $\Delta^{17}\text{O}$ . In Exps 1 and 2 soils were amended with natural  $\text{NaNO}_3$  Chile saltpeter showing high  $\Delta^{17}\text{O}$  (ca. 20 ‰) and with synthetic  $\text{NaNO}_3$  showing slight negative  $\Delta^{17}\text{O}$  (ca. -5 ‰) and the  $\Delta^{17}\text{O}$  of the  $\text{N}_2\text{O}$  product was measured.  $\Delta^{17}\text{O}$  of soil water was assumed 0 ‰.

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

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

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

## 2.5 Correction for $\text{N}_2\text{O}$ reduction

Since  $\delta^{18}\text{O}(\text{N}_2\text{O})$  values of emitted  $\text{N}_2\text{O}$  are strongly affected by partial  $\text{N}_2\text{O}$  reduction, the measured isotope values can only be informative for the mechanism of  $\text{N}_2\text{O}$  production if the reduction is inhibited or the isotope effects associated with reduction are taken into account. In Exp 1.2  $\text{N}_2\text{O}$  reduction was completely inhibited, whereas in Exp 1.1 we had treatments with and without inhibition. Exp 1.1 thus allows us to check the validity of our correction methods as it directly yields the impact of  $\text{N}_2\text{O}$  reduction on the measured  $\delta^{18}\text{O}(\text{N}_2\text{O})$  values. In Exp 2, reduction was not inhibited and the mathematical correction described below was applied.

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

$$\frac{1 + \delta_S}{1 + \delta_{S0}} = f^\epsilon \quad (5)$$

where:  $\delta_S$  – isotopic signature of the remaining substrate, here: measured  $\delta^{18}\text{O}$  of the final, partially reduced,  $\text{N}_2\text{O}$ ,  $\delta_{S0}$  – initial isotopic signature of the substrate, here:  $\delta^{18}\text{O}$  of the produced  $\text{N}_2\text{O}$  unaffected by the reduction ( $\delta_0^{18}\text{O}$ ); to be calculated;  $f$  – remaining unreacted fraction, here: the  $\text{N}_2\text{O}$  mole fraction  $f$  ( $\text{N}_2\text{O}$ ); directly measured;  $\varepsilon$  – isotope effect between product and substrate, here:  $\varepsilon$  ( $\text{N}_2/\text{N}_2\text{O}$ ), the isotope effect associated with  $\text{N}_2\text{O}$  reduction, taken from the literature (Lewicka-Szczebak et al., 2014). As it has been shown that the experimental approach largely influences O isotope effect during reduction (Lewicka-Szczebak et al., 2014, 2015), we used different  $\varepsilon^{18}\text{O}(\text{N}_2/\text{N}_2\text{O})$  values for static and dynamic conditions. For the static Exp 1 a mean  $\varepsilon^{18}\text{O}(\text{N}_2/\text{N}_2\text{O})$  value of  $-17.4\text{‰}$  is used, based on one common experiment between the study of Lewicka-Szczebak et al. (2014) (Experiment 1) and this study (Exp 1.1). For the dynamic Exp 2 we accept the  $\varepsilon^{18}\text{O}(\text{N}_2/\text{N}_2\text{O})$  value of  $-12\text{‰}$  recently determined for a dynamic experiments under  $\text{He}/\text{O}_2$  atmosphere (Lewicka-Szczebak et al., 2015). For the correction of  $\delta^{15}\text{N}^{\text{sp}}$  values one common  $\varepsilon^{15}\text{N}^{\text{sp}}$  ( $\text{N}_2/\text{N}_2\text{O}$ ) value of  $-5\text{‰}$  was used, since it was shown that this value is applicable for all experimental setups (Lewicka-Szczebak et al., 2014). The error due to the simplified use of  $\varepsilon^{15}\text{N}^{\text{sp}}$  for the Rayleigh model (Eq. 5) instead of separate calculations with  $\varepsilon^{15}\text{N}^{\alpha}$  and  $\varepsilon^{15}\text{N}^{\beta}$ , causes a negligible bias of the calculated  $\delta_0^{15}\text{N}^{\text{sp}}$  values of  $< 0.15\text{‰}$  for the presented dataset.

## 2.6 Statistical methods

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

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## 3 Results

### 3.1 Exp 1

In Table 1 the results are presented as average values from three replicated incubation vessels with respective standard deviation. Soil nitrate and water were analysed at the beginning of the experiment from the prepared homogenised soils, hence no standard deviation but the standard analytical uncertainty is given. Relative isotope ratio differences between N<sub>2</sub>O and soil water,  $\delta^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ , were calculated as the difference between the measured  $\delta^{18}\text{O}$  in produced N<sub>2</sub>O and soil water:

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

In samples where N<sub>2</sub>O reduction occurred these values were corrected as described above (Sect. 2.5) and for statistical analyses and modelling exercises the reduction-corrected values were used ( $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ ).

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

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



## 3.2 Exp 2

In Table 2 the results are presented as average values from three replicate incubation vessels with respective standard deviation. The extent of oxygen isotope exchange ( $x$ ) ranges from 55 to 85 % and is lower and much more variable when compared to Exps 1.1 and 1.2.  $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$  varies between 18.6 and 36.9‰, which is significantly higher when compared to the values determined in Exp 1.

## 4 Discussion

### 4.1 Determination of oxygen isotope exchange

For Exp 1 the  $\delta^{18}\text{O}$  method was applied to estimate  $x$  and  $\varepsilon$  from the relationship 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 Sect. 2.4.1.

According to this method, from the linear regression one can decipher  $x$  (slope) and  $\varepsilon$  (intercept) (Snider et al., 2009). The correlation is excellent ( $R^2$  from 0.989 to 0.997) which indicates that the  $x$  and  $\varepsilon$  are very stable for all the treatments (Fig. 2). The  $x$  is about 1 (complete exchange) and  $\varepsilon$  varies from 17.1 (Exp 1.2) to 18.2‰ (Exp 1.1). When compared to the results presented in Table 1, we see slightly higher isotope exchange with  $\delta^{18}\text{O}$  method when compared to  $\Delta^{17}\text{O}$  method. This may be partially due to the fact that the slope in  $\delta^{18}\text{O}$  method (Fig. 2) is actually slightly higher than  $x$  (from Eq. 3:  $x(1 + \varepsilon_w)$ ). But the difference between the two experiments is mostly within the error of each method, so far the results are consistent. The  $\Delta^{17}\text{O}$  method is more useful, since it allows for individual determinations of  $x$ , whereas the correlation obtained from the  $\delta^{18}\text{O}$  method is based on all data, hence provides a mean result for  $x$  and  $\varepsilon$  for a whole experiment.

Importantly, we found that the  $\delta^{18}\text{O}$  method is not applicable for samples with uninhibited  $\text{N}_2\text{O}$  reduction, if  $\delta^{18}\text{O}(\text{N}_2\text{O})$  values are not corrected for  $\text{N}_2\text{O}$  reduction. The treatment with uninhibited reduction of Exp 1.1 was tested and provided very differ-

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$\text{NO}_3^-$  results in about 2‰ change in  $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ . Hence, only about 5% of the difference in nitrate isotopic signature is reflected in the produced  $\text{N}_2\text{O}$ , suggesting that an equivalent percentage of  $\text{O}(\text{N}_2\text{O})$  originated from  $\text{NO}_3^-$ . This is very consistent with the determined extent of isotope exchange with soil water, which was  $(95.6 \pm 2.6)\%$  (Table 1).

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

### 4.3 Oxygen isotope effects at variable isotope exchange

In contrast to the above presented results, for the dynamic incubation (Exp 2),  $x$  was more variable and significantly lower. In general, the lower  $x$  was associated with higher  $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$  values. In Fig. 4 we can compare results from static incubations (red symbols) with the dynamic incubations (black symbols). This comparison clearly shows that the pattern of isotope exchange and the associated oxygen fractionation differs significantly between both experimental approaches. The essential difference in Exp 2 was the use of a flow-through system and of oxic atmosphere at the beginning of the incubation (though results presented originate from the anoxic phase). This resulted in lower production rates for  $\text{N}_2\text{O}$  when comparing the respective soil (Tables 1 and 2), e.g.,  $80 \mu\text{g kg}^{-1} \text{h}^{-1}$  (mass of N as sum of  $\text{N}_2\text{O}$  and  $\text{N}_2$  per mass of dry soil) for the silt loam soil at 80% WFPS in Exp 2.3 but  $261 \mu\text{g kg}^{-1} \text{h}^{-1}$  in Exp 1.1c. This may suggest an impact of  $\text{N}_2\text{O}$  production rate on extent of isotope exchange. However, for static experiments the effect of production rate was not observed, e.g. between 1.1a and 1.1b (Table 1), where we have different production rates but similar  $x$  and  $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ . Hence, we rather suppose that the trend observed here may be due to activity of different microorganism groups, which have been activated by oxic atmosphere in Exp 2 and are characterised by lower  $x$  and higher  $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ .

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–1.9 to 2.1 ‰. This is much lower compared to previous studies which reported  $\varepsilon_n$  from 10 to 30 ‰ (Casciotti et al., 2007; Rohe et al., 2014a).

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

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

This scenario works quite well for Exp 1 data with the maximal  $D$  of 1.4 ‰. However, for Exp 2 data we obtain significant overestimation of the calculated  $\delta^{18}\text{O}(\text{N}_2\text{O})$  values for sandy soils (Exp 2.1 and 2.2) up to 6.1 ‰ and underestimation for two other soils, reaching up to 12.2 ‰ for organic soil (Exp 2.5). Why the model developed based on Exp 1 data do not work for Exp 2 data? We expect that the  $\varepsilon_w$  value should be quite stable for all the samples. It was observed in the study by Casciotti et al. (2007) that  $\varepsilon$  ( $\text{NO}_2^-/\text{H}_2\text{O}$ ) values varied in a very narrow range. Also in our study in Fig. 2 we obtained very good correlation with stable slope which suggests that the  $\varepsilon_w$  value must be very stable and almost identical for all the samples. It can be supposed that rather  $\varepsilon_n$  values can be more variable, but due to nearly complete isotope exchange in Exp 1 these potential variations cannot be reflected in  $\delta^{18}\text{O}(\text{N}_2\text{O})$  values. Also, the previous study by Rohe et al. (2014a) indicated possibly wide variations of  $\varepsilon_n$  from 10 to 30 ‰.

Therefore, for the next scenarios (Scenario 1, 2 and 3 – Table 4) we assumed stable  $\varepsilon_w$  value of 17.5 ‰, as determined from Exp 1 (Table 3) and  $\varepsilon_n$  values were calculated individually for 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  $\varepsilon_n$  was equally distributed between NIR and NOR according to Eq. (10),

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slightly negative net  $\varepsilon_n$  is theoretically possible, but up to a few‰ for each enzymatic step, which gives the minimal  $\varepsilon_n$  of about  $-10\text{‰}$ . Therefore, the results of Scenario 2 must be rejected, whereas the values found in Scenario 1 are most plausible.

#### 4.5 Significance for quantification and differentiation of soil denitrification

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

It can be clearly noticed that the results from the inhibited experiment (Exp 1, red symbols) fit perfectly into the field of bacterial denitrification. Similarly, the results of sandy soils from the Exp 2 show a slightly wider range, but still are typical for bacterial denitrification. In contrast, silt loam soil (Exp 2.3, 2.4) and the organic soil (Exp 2.5, 2.6) both show increased  $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$  and  $\delta_0^{15}\text{N}^{\text{sp}}$  values which are very well cor-

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## 4.6 Source of $\Delta^{17}\text{O}$ in atmospheric $\text{N}_2\text{O}$

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

## 5 Conclusions

It can be supposed that bacterial denitrification in soils is characterised by quite stable  $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$  of  $17.5 \pm 1.2\text{‰}$  due to the nearly complete O isotope exchange and constant isotope effect associated with this exchange. Hence, when  $\text{N}_2\text{O}$  producing processes other than heterotrophic processes are negligible,  $\delta_0^{18}\text{O}(\text{N}_2\text{O})$  can be well predicted. Conversely,  $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$  values larger than 19‰ are probably indicative for the contribution of other processes. But more work on oxygen isotope effects during  $\text{N}_2\text{O}$  production of those other processes is needed to obtain robust estimate of their contribution. It is necessary to conduct experiments to determine the possible range of  $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$  for other  $\text{N}_2\text{O}$  producing processes. From the studies available until now, we can make a first estimate for  $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$  characteristic

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**Table 2.** Exp 2 results: soil moisture (expressed as water filled pore space: WFPS),  $N_2O + N_2$  production rate (expressed as mass of N as sum of  $N_2O$  and  $N_2$  per mass of dry soil per time),  $^{17}O$  excess in soil nitrate ( $\Delta^{17}O(NO_3)$ ) and in  $N_2O$  ( $\Delta^{17}O(N_2O)$ ) with calculated exchange with soil water ( $x$ ) and oxygen isotopic signature ( $\delta^{18}O$ ) of soil nitrate ( $NO_3$ ), soil water ( $H_2O$ ) and  $N_2O$ . All  $\delta^{18}O(N_2O)$  values were corrected taking into account product ratio to calculate the  $\delta^{18}O(N_2O)$  values unaffected by  $N_2O$  reduction ( $\delta_0^{18}O(N_2O)$ ) and the respective  $\delta_0^{18}O(N_2O/H_2O)$ .

| WFPS [%]                         | $N_2O + N_2$ production rate [ $mgg^{-1}h^{-1}$ ] | $\Delta^{17}O(NO_3)$ [‰] | $\Delta^{17}O(N_2O)$ [‰] | $x$ [%]                   | $\delta^{18}O(NO_3)$ [‰] | $\delta^{18}O(H_2O)$ [‰] | $\delta^{18}O(N_2O)$ [‰] | $f(N_2O)^a$                | $\delta_0^{18}O(N_2O)^b$ [‰] | $\delta_0^{18}O(N_2O/H_2O)$ [‰] |
|----------------------------------|---|--------------------------|--------------------------|---------------------------|--------------------------|--------------------------|--------------------------|----------------------------|------------------------------|---------------------------------|
| Exp 2.1, sand<br>73.6 ± 0.7      | 91  | 10.8 ± 0.3               | 2.7 ± 0.4<br>2.6 ± 1.1   | 73.9 ± 4.2<br>74.4 ± 11.0 | 34.3 ± 1.7               | -8.6 ± 0.5               | 12.1 ± 0.2<br>11.0 ± 0.4 | 0.95 ± 0.01<br>0.92 ± 0.01 | 11.5 ± 0.2<br>10.0 ± 0.5     | 20.2 ± 0.5<br>18.8 ± 0.7        |
| Exp 2.2 loamy sand<br>70.4 ± 0.9 | 49  | 11.9 ± 0.3               | 3.7 ± 0.4<br>3.3 ± 0.2   | 66.9 ± 3.1<br>71.2 ± 1.6  | 43.0 ± 2.4               | -7.4 ± 0.5               | 18.4 ± 2.7<br>15.7 ± 0.9 | 0.80 ± 0.05<br>0.83 ± 0.02 | 15.7 ± 2.1<br>13.5 ± 0.7     | 23.3 ± 2.2<br>21.0 ± 0.8        |
| Exp 2.3 silt loam<br>78.4 ± 1.9  | 80  | 11.3 ± 0.2               | 5.2 ± 0.2<br>5.3 ± 0.1   | 52.0 ± 2.2<br>50.4 ± 1.4  | 43.1 ± 2.3               | -5.3 ± 0.5               | 43.8 ± 2.2<br>46.1 ± 3.9 | 0.32 ± 0.03<br>0.29 ± 0.10 | 29.4 ± 2.6<br>30.4 ± 0.2     | 34.9 ± 2.6<br>35.9 ± 0.5        |
| Exp 2.4 silt loam<br>73.6 ± 1.8  | 52  | 12.1 ± 0.3               | 3.5 ± 0.5<br>5.0 ± 0.5   | 69.9 ± 4.0<br>56.3 ± 4.1  | 52.0 ± 3.3               | -5.0 ± 0.5               | 30.1 ± 0.4<br>37.7 ± 4.1 | 0.68 ± 0.02<br>0.63 ± 0.07 | 25.4 ± 0.7<br>31.9 ± 4.3     | 30.5 ± 0.9<br>37.1 ± 4.3        |
| Exp 2.5 organic<br>86.5 ± 1.8    | 743   | 7.8 ± 0.2                | 2.3 ± 1.1<br>2.3 ± 0.8   | 68.1 ± 13.8<br>68.2 ± 9.5 | 30.4 ± 0.6               | -6.4 ± 0.5               | 26.4 ± 5.3<br>37.7 ± 2.9 | 0.60 ± 0.02<br>0.51 ± 0.02 | 20.0 ± 5.1<br>29.3 ± 3.3     | 26.6 ± 5.1<br>36.0 ± 3.3        |
| Exp 2.6 organic<br>78.7 ± 0.4    | 1198  | 12.5 ± 0.7               | 1.1 ± 0.2<br>2.3 ± 0.3   | 90.2 ± 1.8<br>78.8 ± 3.0  | 43.6 ± 5.6               | -6.7 ± 0.5               | 18.5 ± 0.0<br>25.6 ± 0.8 | 0.82 ± 0.02<br>0.74 ± 0.05 | 16.1 ± 0.2<br>21.9 ± 1.6     | 22.9 ± 0.6<br>28.7 ± 1.7        |

<sup>a</sup>  $c(N_2O)/[c(N_2) + c(N_2O)]$ : based on direct GC measurements in  $N_2$ -free atmosphere.

<sup>b</sup> Initial  $\delta^{18}O$  values of unreduced  $N_2O$  calculated according to Rayleigh fractionation,  $^{18}\epsilon(N_2/N_2O)$  values taken from Lewicka-Szczebak et al. (2015): -12‰ (see Sect. 2.5)

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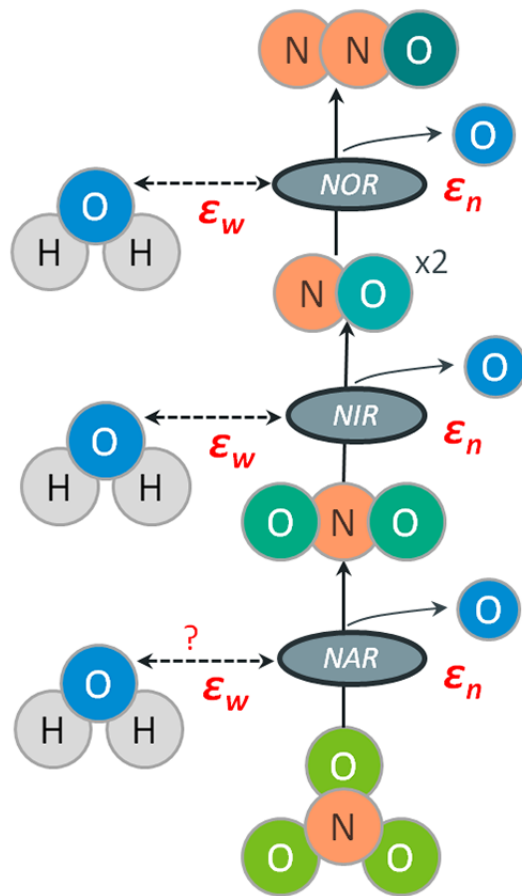
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**Table 3.** Isotopic fractionation factors calculated based on Exp 1 results with Eq. (12) (see text for details). Results presented separately for Exp 1.1 and 1.2 and mean values for both.

|          | $\varepsilon_w$ [‰] | $\varepsilon_n$ [‰] |
|----------|---------------------|---------------------|
| Exp 1.1  | $17.44 \pm 0.71$    | $0.74 \pm 0.70$     |
| Exp 1.2  | $17.50 \pm 0.67$    | $-0.39 \pm 0.66$    |
| mean all | $17.48 \pm 0.66$    | $0.03 \pm 0.86$     |

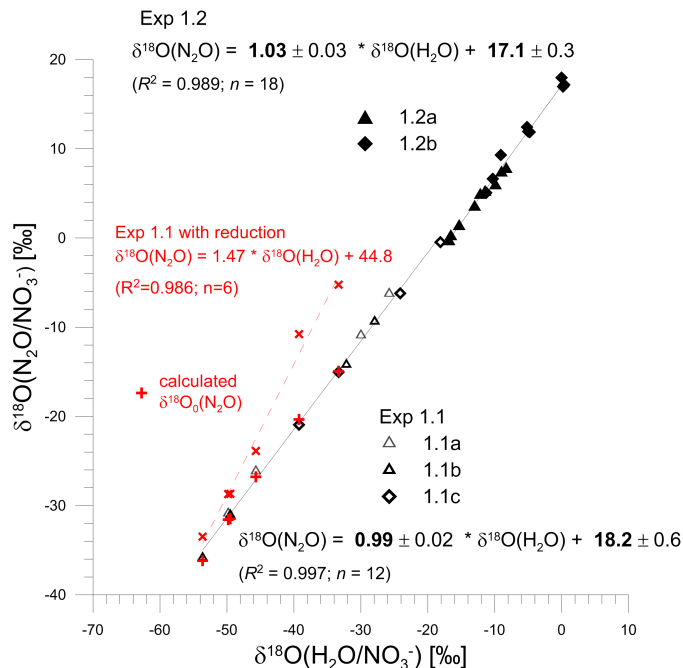




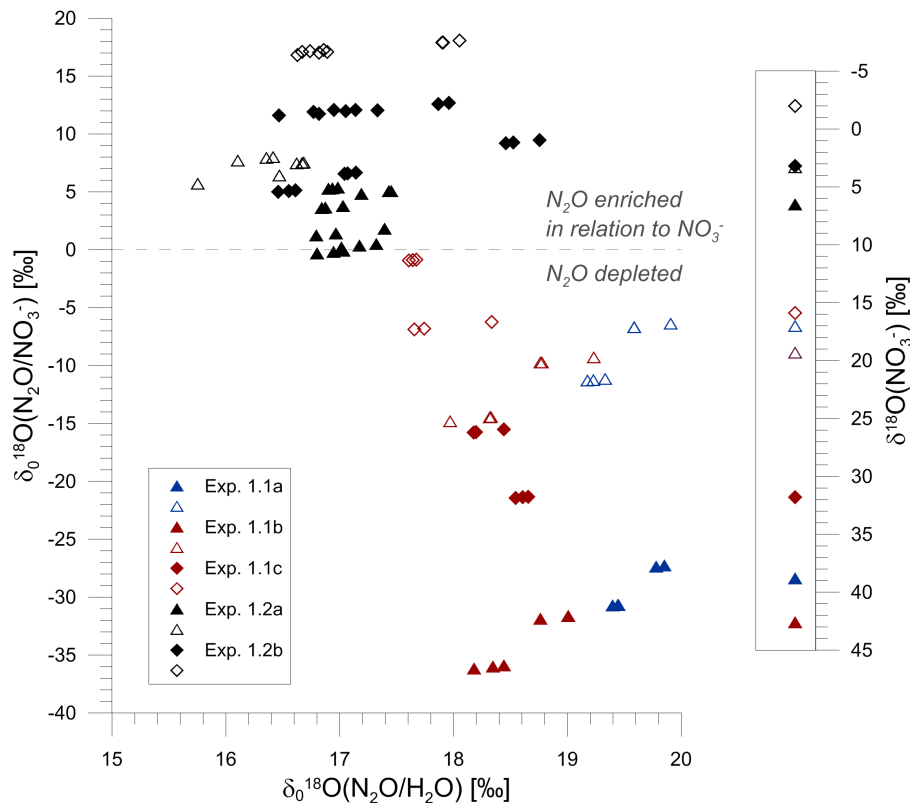
**Figure 1.** Oxygen isotope fractionation during denitrification as a result of branching effects ( $\epsilon_n$ ) and exchange effects ( $\epsilon_w$ ) associated with the following enzymatic reaction steps: NAR, NIR and NOR.

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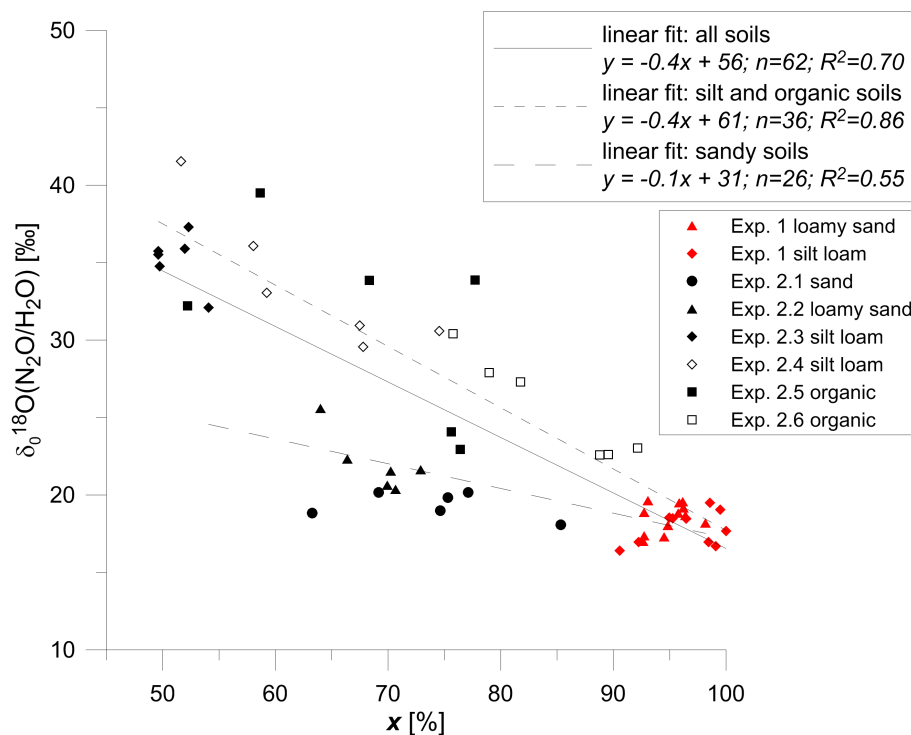
**Figure 2.** Correlation between oxygen isotopic signatures of  $\text{N}_2\text{O}$  and soil water expressed in relation to soil nitrate, the equation of linear fit allows for estimation of isotope exchange with soil water (slope of the linear fit) and the associated isotope effect (intercept of the linear fit). In red the influence of  $\text{N}_2\text{O}$  reduction on the method performance is presented – red X points represent the samples with not inhibited  $\text{N}_2\text{O}$  reduction (note that the slope and intercept are very different), whereas the red + points stand for the same samples after mathematical correction of  $\text{N}_2\text{O}$  reduction effect (as described in Sect. 2.5) which fit very well to the samples where  $\text{N}_2\text{O}$  reduction was inhibited. Data from Exp 1.



**Figure 3.** Relation between relative isotope ratio differences between produced  $\text{N}_2\text{O}$  and soil water ( $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$ ) and between produced  $\text{N}_2\text{O}$  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: addition of synthetic nitrate as fertilizer, filled symbols: addition of natural Chile saltpeater as fertilizer. Data from Exp 1.

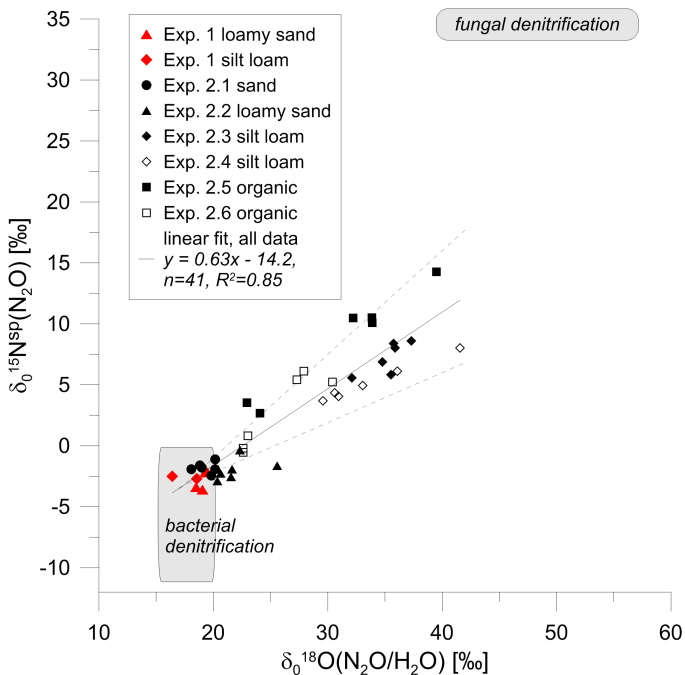
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**Figure 4.**  $\delta_0^{18}\text{O}(\text{N}_2\text{O}/\text{H}_2\text{O})$  as a function of isotope exchange extent,  $x$  (determined with  $\Delta^{17}\text{O}$  method). Red symbols: Exp 1, black symbols: Exp 2; open symbols: incubations with 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  $\text{N}_2\text{O}$  and relative ratio difference between produced  $\text{N}_2\text{O}$  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  $\text{N}_2\text{O}$  reduction are assumed in correction calculations (Eq. 5) – see discussion. Range of values for fungal denitrification from Rohe et al. (2014a).

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