

Form **3468**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Investment Credit

Attach to your tax return.

Go to www.irs.gov/Form3468 for instructions and the latest information.

OMB No. 1545-0155

2022

Attachment
Sequence No. **174**

Identifying number

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor: _____
- 2 Address of lessor: _____
- 3 Description of property: _____
- 4 Amount for which you were treated as having acquired the property \$

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Advanced Manufacturing Investment Credit

5 Qualifying advanced coal project credit (see instructions):

- a Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i)

- b Qualified investment in advanced coal based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____

× 15% (0.15)

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5a

5b