

Form **3468**Department of the Treasury  
Internal Revenue Service**Investment Credit**

Attach to your tax return.

Go to [www.irs.gov/Form3468](http://www.irs.gov/Form3468) for instructions and the latest information.

OMB No. 1545-0155

**2022**Attachment  
Sequence No. **174**

Name(s) shown on return

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) . . . . .

**5a**

**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) \$ \_\_\_\_\_

**5b**

× 15% (0.15)

**3468 FORM**