

Investment Credit

2021

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form3468 for instructions and the latest information.**

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, and Qualifying Advanced Energy Project 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) \$ _____ x 20% (0.20)	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) \$ _____ x 15% (0.15)	5b		
c 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)(iii) \$ _____ x 30% (0.30)	5c		
d Total. Add lines 5a, 5b, and 5c		5d	
6 Qualifying gasification project credit (see instructions):			
a Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ x 30% (0.30)	6a		
b Qualified investment in property other than in a above placed in service during the tax year \$ _____ x 20% (0.20)	6b		
c Total. Add lines 6a and 6b		6c	
7 Qualifying advanced energy project credit (see instructions):			
Qualified investment in advanced energy project property placed in service during the tax year \$ _____ x 30% (0.30)		7	
8 Reserved for future use		8	
9 Enter the applicable unused investment credit from cooperatives (see instructions)		9	
10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a		10	

For Paperwork Reduction Act Notice, see separate instructions.