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This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Recapture of Investment Credit

▶ **Attach to your income tax return.**

Name(s) as shown on return

Identifying number

Properties	Type of property—State whether rehabilitation, energy, reforestation, qualifying advanced coal project, qualifying gasification project, or qualifying advanced energy project property. (See the Instructions for Form 3468 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	
B	
C	
D	

Original Investment Credit

Computation Steps: (see Specific Instructions)	#	Properties			
		A	B	C	D
1 Original rate of credit	1				
2 Cost or other basis	2				
3 Original credit (see instructions)	3				
4 Date property was placed in service	4				
5 Date property ceased to be qualified investment credit property	5				
6 Number of full years between the date on line 4 and the date on line 5	6				

Recapture Tax

7 Recapture percentage (see instructions)	7				
8 Tentative recapture tax. Multiply line 3 by the percentage on line 7	8				
9 Add all the amounts on line 8					9
10 Enter the tentative recapture tax from property for which there was an increase in nonqualified nonrecourse financing. Attach a separate schedule (see instructions).					10
11 Add lines 9 and 10					11
12 Unused credits (see instructions)					12
13 Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 45K(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions					13