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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Recapture of Investment Credit

▶ **Attach to your income tax return.**
 ▶ **Information about Form 4255 and its separate instructions is at www.irs.gov/form4255.**

Name(s) as shown on return

Identifying number

Properties	Type of property—State whether rehabilitation, energy, qualifying advanced coal project, qualifying gasification project, qualifying advanced energy project, or qualifying therapeutic discovery 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	

DRAFT AS OF
August 18, 2016

Part I Original Investment Credit

	Properties			
These columns relate to the properties A through D described above ▶	A	B	C	D
1 Original rate of credit	1			
2 Credit base as of the end of the previous tax year (see instructions)	2			
3 Net change in nonqualified nonrecourse financing during the tax year. If a net decrease, enter as a negative number	3			
4 Credit base as of the end of the current tax year. Subtract line 3 from line 2	4			
5 Refigured credit (see instructions)	5			
6 Credit taken for this property on Form 3800 in prior years. See instructions	6			

Part II Recapture From Increase in Nonqualified Nonrecourse Financing (see instructions)

7 Credit subject to recapture due to a net increase in nonqualified nonrecourse financing. Subtract line 5 from line 6. If zero or less, enter -0-	7			
8 Unused general business credits that would have been allowed if original credit had been figured with current-year credit base (see instructions)	8			
9 Subtract line 8 from line 7. This is the recapture tax as a result of a net increase in nonqualified nonrecourse financing	9			

Part III Recapture From Disposition of Property or Cessation of Use as Investment Credit Property

10 Date property was placed in service	10			
11 Date property ceased to be qualified investment credit property	11			
12 Number of full years between the date on line 10 and the date on line 11	12			
13 Unused general business credits that would have been allowed had there been no credit from this property (see instructions)	13			
14 Subtract line 13 from line 6	14			
15 Recapture percentage (see instructions)	15			
16 Multiply line 14 by the percentage on line 15	16			
17 Add property columns A through D, line 9				17
18 Add property columns A through D, line 16				18
19 Recapture of qualifying therapeutic discovery project grant. Attach statement (see instructions)				19
20 Total increase in tax. Add lines 17, 18, and 19. (See section 45K(b)(4) if you claim the nonconventional source fuel credit.) Enter here and on the appropriate line of your tax return				20