

# Recapture of Investment Credit

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

**Part I Original Investment Credit**

**These columns relate to the properties A through D described above . . . . . ▶**

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

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

<b>7</b> 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- . . . . .	<b>7</b>				
<b>8</b> Unused general business credits that would have been allowed if original credit had been figured with current-year credit base (see instructions) . . . . .	<b>8</b>				
<b>9</b> Subtract line 8 from line 7. This is the recapture tax as a result of a net increase in nonqualified nonrecourse financing . . . . .	<b>9</b>				

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

<b>10</b> Date property was placed in service . . . . .	<b>10</b>				
<b>11</b> Date property ceased to be qualified investment credit property . . . . .	<b>11</b>				
<b>12</b> Number of full years between the date on line 10 and the date on line 11 . . . . .	<b>12</b>				
<b>13</b> Unused general business credits that would have been allowed had there been no credit from this property (see instructions) . . . . .	<b>13</b>				
<b>14</b> Subtract line 13 from line 6 . . . . .	<b>14</b>				
<b>15</b> Recapture percentage (see instructions) . . . . .	<b>15</b>				
<b>16</b> Multiply line 14 by the percentage on line 15 . . . . .	<b>16</b>				
<b>17</b> Add property columns A through D, line 9 . . . . .					<b>17</b>
<b>18</b> Add property columns A through D, line 16 . . . . .					<b>18</b>
<b>19</b> Recapture of qualifying therapeutic discovery project grant. Attach statement (see instructions) . . . . .					<b>19</b>
<b>20</b> 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 . . . . .					<b>20</b>