



Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Recapture of Investment Credit

Attach to your tax return.
 Go to www.irs.gov/Form4255 for instructions and the latest information.

| | |
|----------------------------|--------------------|
| 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 advanced manufacturing investment 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 |
| 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 Reserved for future use | | | | 19 |
| 20 Total increase in tax. Add lines 17 and 18. Enter here and on the appropriate line of your tax return | | | | 20 |