

Recapture of Investment Credit

OMB No. 1545-0166

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

Attachment
Sequence No. **172**

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	

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 statement (see instructions)				10	
11 Add lines 9 and 10				11	
12 Unused credits (see instructions)				12	
13 Subtract line 12 from line 11. See section 45K(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions				13	
14 Recapture of qualifying therapeutic discovery project grant. Attach statement (see instructions)				14	
15 Total increase in tax. Add lines 13 and 14. Enter here and on the appropriate line of your tax return				15	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 41488C

Form **4255** (Rev. 12-2012)