Form 4255	
(Rev. December 2023)	
Department of the Treasury Internal Revenue Service	(
Name(s) as shown on return	ı

Recapture of Investment Credit

OMB No. 1545-0166

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

Identifying number

Properties		Type of property—State whether rehabilitation, en advanced energy project, or advanced manufactu investment credit property was placed in service f show type.	ring in	vestment property.	(See the Instruction	ons for Form 346	58 for the	year the		
	A									
	В									
	с									
	D									
Part I Original Investment Credit										
	These columns relate to the properties A			Properties						
		h D described above		Α	В	С		D		
1	Origina	I rate of credit	1							
2	Credit base as of the end of the previous tax year (see instructions)									
3	3 Net change in nonqualified nonrecourse financing during the tax year. If a net decrease, enter as a									
	-	e number	3							
4		base as of the end of the current tax year.								
5		ct line 3 from line 2	4 5							
	 5 Refigured credit (see instructions) 6 Credit taken for this property on Form 3800 in 									
0		ears. See instructions	6							
Pa	rt II	Recapture From Increase in Nonqualif	ied N	Ionrecourse Fi	nancing (see i	nstructions)				
7		subject to recapture due to a net increase in								
		lified nonrecourse financing. Subtract line 5	_							
		e 6. If zero or less, enter -0	7							
8		general business credits that would have								
		lowed if original credit had been figured with -year credit base (see instructions)	8							
9		ot line 8 from line 7. This is the recapture tax	•							
-		sult of a net increase in nonqualified								
	nonreco	ourse financing	9							
		Recapture From Disposition of Proper	ty or	Cessation of l	Jse as Investr	nent Credit	Propert	y		
		operty was placed in service	10							
11		operty ceased to be qualified investment property	11							
12	Numbe	r of full years between the date on line 10								
		e date on line 11...........	12							
13		general business credits that would have								
		lowed had there been no credit from this y (see instructions)	13							
14		t line 13 from line 6	14							
	5 Recapture percentage (see instructions)									
		/ line 14 by the percentage on line 15	15 16							
		operty columns A through D, line 9			· · · · · · ·		17			
18	Add pro	operty columns A through D, line 16					18			
		ed for future use					19			
20	Total in	crease in tax. Add lines 17 and 18. Enter here		on the appropria	te line of your ta	x return	20			

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