

Certain Credit Recapture, Excessive Payments, and Penalties

OMB No. 1545-0166

Attach to your tax return.

Go to www.irs.gov/Form4255 for instructions and the latest information.

Attachment
 Sequence No. **172**

Name(s) as shown on return

Identifying number

Part I Summary. Complete the rest of Form 4255 as applicable before completing this part. See instructions.

	Amounts from prior year(s) returns						Recapture			
	(a) Credit claimed in prior year(s) (as adjusted, if applicable)	(b) Gross elective payment election (EPE) amount portion of column (a)	(c) Gross EPE amount in column (b) applied against regular tax (section 38(c) limit)	(d) Net EPE amount. Subtract column (c) from column (b)	(e) Non-EPE credit (excess of column (a) over column (b)) that was applied against regular tax	(f) Carryover. Subtract the sum of columns (b) and (e) from column (a)	(g) Recapture percentage. Enter "N/A" if more than one recapture event on one line	(h) Amount of column (a) recaptured, including reduction of carryover. See instructions for basis increase	(i) Portion of column (h) reducing credit carryover in column (f)	(j) Portion of column (h) recapturing non-EPE credit applied against regular tax in column (e)
1a Form 7207										
b Form 3468, Part III										
c Form 7210										
d Form 3468, Part IV										
e Form 7218*										
f Form 7213, Part II*										
g Form 3468, Part V*										
h Form 8936, Part V										
i Form 7211**										
j Form 3468, Part VI										
k Form 8835										
z Other line 1 tax										
2a Form 8933										
b Form 8911, Part II										
z Other line 2 tax										
3 Total each column										

*Only applicable for Forms 4255 filed for tax years beginning after January 1, 2025.

**See instructions for prevailing wage and/or apprenticeship penalties reported on line 1i.

Part I Summary. Complete the rest of Form 4255 as applicable before completing this part. See instructions. *(continued)*

Prior year(s) credit from:	Recapture		Excessive Payments (EPs) and Penalties				Totals by Type			
	(k) Portion of column (h) recapturing EPE applied against regular tax from column (c)	(l) Portion of column (h) recapturing net EPE credit from column (d)	(m) Section 6418(g)(2) excessive credit transfer or 6418(g)(3) recapture	(n) If you owe an EP related to a Gross EPE in column (b), enter the net EPE portion	(o) If you owe an EP, enter the portion of the EP not in column (n), plus any 20% EP you owe	(p) Prevailing Wage and/or Apprenticeship penalty amounts	(q) Tax that can be reduced by nonrefundable credits	(r) Tax that cannot be reduced by nonrefundable credits	(s) Net EPE repaid. Add columns (l) and (n)	(t) Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE
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**See instructions for prevailing wage and/or apprenticeship penalties reported on line 1i.

Part II Recapture Calculation

Section A—Properties

Enter the type of property and general business credit for which you are completing Sections B, C, and D. If recapturing the investment credit, also state the specific credit (rehabilitation, energy (if energy property, also show type)), qualified advanced coal project, qualified gasification project, qualified advanced energy project, advanced manufacturing investment property, qualified clean electricity facility, or rehabilitation property (if rehabilitation property, also show type of building).

A	
B	
C	
D	

Section B—Original 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			

Section C—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			

Section D—Recapture From Disposition of Property or Cessation of Use as Qualified Credit Property (see instructions)

10 Date property was placed in service	10			
11 Date property ceased to be qualified 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. Enter amount on the applicable line(s) in Part I, column (h). See instructions	16			
17 IRS-issued registration number, if applicable (see instructions)	17			