



**Illinois Department of Revenue**  
**Schedule 4255 Recapture of Investment Tax Credits**  
 Attach to Form IL-1040, IL-1120, IL-1065,  
 IL-1120-ST, IL-1041, or IL-990-T.

**IL Attachment No. 4**

Enter your name as shown on your return.

Enter your Social Security number (SSN) or federal employer identification number (FEIN).

The property you are reporting on Steps 1 through 5 of this schedule was placed in service during the tax year ending: \_\_\_\_\_  
 Month Year

**Step 1: Figure your Enterprise Zone or River Edge Redevelopment Zone Investment Credit recapture**

A		B		C	D	E	F	G	H
Date property placed in service in Illinois		Date property became disqualified		Description of qualified property	Reason for disqualification	Original basis	Name of enterprise zone or river edge redevelopment zone	Credit rate	Disqualified credit amount (Col. E x Col. G)
Month	Year	Month	Year						
<b>1 a</b>	___/___	___/___	___/___	_____	_____	_____	_____	_____	_____
<b>b</b>	___/___	___/___	___/___	_____	_____	_____	_____	_____	_____
<b>c</b>	___/___	___/___	___/___	_____	_____	_____	_____	_____	_____
<b>d</b>	___/___	___/___	___/___	_____	_____	_____	_____	_____	_____
<b>e</b>	___/___	___/___	___/___	_____	_____	_____	_____	_____	_____
<b>f</b>	___/___	___/___	___/___	_____	_____	_____	_____	_____	_____

**2** Add Column H, Lines 1a through 1f. Enter the Column H total on Line 13, Column A. **2** \_\_\_\_\_

**Step 2: Figure your High Impact Business Investment Credit recapture**

A		B		C	D	E	F	G	H
Date property placed in service in Illinois		Date property became disqualified		Description of qualified property	Reason for disqualification	Original basis	Name of the foreign trade zone/ sub-zone	Credit rate	Disqualified credit amount (Col. E x Col. G)
Month	Year	Month	Year						
<b>3 a</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____
<b>b</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____
<b>c</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____
<b>d</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____
<b>e</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____
<b>f</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____

**4** Add Column H, Lines 3a through 3f. Enter the Column H total on Line 13, Column B. **4** \_\_\_\_\_

**Step 3: Figure your REV Illinois Investment Credit recapture**

A		B		C	D	E	F	G	H
Date property placed in service in Illinois		Date property became disqualified		Description of qualified property	Reason for disqualification	Original basis	Location of REV Illinois Project	Credit rate	Disqualified credit amount (Col. E x Col. G)
Month	Year	Month	Year						
<b>5 a</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____
<b>b</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____
<b>c</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____
<b>d</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____
<b>e</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____
<b>f</b>	___/___	___/___	___/___	_____	_____	_____	_____	<b>.005</b>	_____

**6** Add Column H, Lines 5a through 5f. Enter the Column H total on Line 13, Column C. **6** \_\_\_\_\_



### Step 4: Figure your Replacement Tax Investment Credit recapture

	A	B	C	D	E	F	G
	Date property placed in service in Illinois Month Year	Date property became disqualified Month Year	Description of qualified property	Reason for disqualification	Original basis	Credit rate	Disqualified credit amount (Col. E x Col. F)
7 a	___/___	___/___	_____	_____	_____	_____	_____
b	___/___	___/___	_____	_____	_____	_____	_____
c	___/___	___/___	_____	_____	_____	_____	_____
d	___/___	___/___	_____	_____	_____	_____	_____
e	___/___	___/___	_____	_____	_____	_____	_____
f	___/___	___/___	_____	_____	_____	_____	_____

8 Add Column G, Lines 7a through 7f. Enter the Column G total on Line 13, Column D. 8 \_\_\_\_\_

### Step 5: Figure your MICRO Investment Credit recapture

	A	B	C	D	E	F	G	H
	Date property placed in service in Illinois Month Year	Date property became disqualified Month Year	Description of qualified property	Reason for disqualification	Original basis	Location of MICRO Illinois Project	Credit rate	Disqualified credit amount (Col. E x Col. G)
9 a	___/___	___/___	_____	_____	_____	_____	.005	_____
b	___/___	___/___	_____	_____	_____	_____	.005	_____
c	___/___	___/___	_____	_____	_____	_____	.005	_____
d	___/___	___/___	_____	_____	_____	_____	.005	_____
e	___/___	___/___	_____	_____	_____	_____	.005	_____
f	___/___	___/___	_____	_____	_____	_____	.005	_____

10 Add Column H, Lines 9a through 9f. Enter the Column H total on Line 13, Column E. 10 \_\_\_\_\_

### Step 6: Figure your total Enterprise Zone or River Edge Redevelopment Zone Investment Credit, High Impact Business Investment Credit, REV Illinois Investment Credit, Replacement Tax Investment Credit, and MICRO Investment Credit recapture amount

	A	B	C	D	E
	Enterprise Zone or River Edge Redevelopment Zone Investment Credit recapture	High Impact Business Investment Credit recapture	REV Illinois Investment Credit recapture	Replacement Tax Investment Credit recapture	MICRO Investment Credit recapture
11 Enter the total basis of all your property. See instructions.	11 _____	_____	_____	_____	_____
12 Enter the amount of your original credit. See instructions.	12 _____	_____	_____	_____	_____
13 Enter the total disqualified credit amounts from Steps 1, 2, 3, 4, and 5.	13 _____	_____	_____	_____	_____
14 Subtract Line 13 from Line 12. This is your adjusted credit.	14 _____	_____	_____	_____	_____
15 Enter your original tax amount. See instructions.	15 _____	_____	_____	_____	_____
16 Enter the lesser of Line 12 or Line 15. This is the amount of credit you previously used.	16 _____	_____	_____	_____	_____
17 Subtract Line 14 from Line 16. If the result is negative, enter zero.	17 _____	_____	_____	_____	_____



## Step 6 continued:

	A Enterprise Zone or River Edge Redevelopment Zone Investment Credit recapture	B High Impact Business Investment Credit recapture	C REV Illinois Investment Credit recapture	D Replacement Tax Investment Credit recapture	E MICRO Investment Credit recapture
<b>18</b> Enter the amount of recapture from any other Schedule 4255 filed this year. See instructions.	18 _____	_____	_____	_____	_____
<b>19</b> Distributive share of recapture from partnerships and S corporations from Schedule(s) K-1-P.	19 _____	_____	_____	_____	_____
<b>20</b> Add Lines 17, 18, and 19.	20 _____	_____	_____	_____	_____
<b>21 Partnerships and S corporations -</b> Enter the amount from Line 20 that you passed through to your partners or shareholders. See instructions.	21 _____	_____	_____	_____	_____
<b>22 Total Enterprise Zone Investment Credit or River Edge Redevelopment Zone Investment Credit, High Impact Business Investment Credit, REV Illinois Investment Credit, Replacement Tax Investment Credit, and MICRO Investment Credit recapture.</b> Subtract Line 21 from Line 20. See instructions.	22 _____	_____	_____	_____	_____

**Note:** If you attach multiple Schedules 4255, complete Step 7 only on the last succeeding Schedule 4255 you complete. If you do not have any additional income tax credit recapture amounts, do not complete Step 7.

## Step 7: Figure your additional income tax credit recapture amount

<b>23</b> Enter the amount of Angel Investment Credit claimed for any prior year. See instructions.	23 _____
<b>24</b> Enter the amount of EDGE Credit claimed for any prior year. See instructions.	24 _____
<b>25</b> Enter the amount of New Construction EDGE Credit claimed for any prior year. See instructions.	25 _____
<b>26</b> Enter the amount of Historic Preservation Credit claimed for any prior year. See instructions.	26 _____
<b>27</b> Enter the amount of New Markets Development Credit claimed for any prior year. See instructions.	27 _____
<b>28</b> Enter the amount of REV Illinois Credit claimed for any prior year. See instructions.	28 _____
<b>29</b> Enter the amount of REV Construction Jobs Credit claimed for any prior year. See instructions.	29 _____
<b>30</b> Enter the amount of MICRO Illinois Credit claimed for any prior year. See instructions.	30 _____
<b>31</b> Enter the amount of MICRO Construction Jobs Credit claimed for any prior year. See instructions.	31 _____
<b>32</b> Enter the distributive share of additional income tax credit recapture from partnerships and S corporations from Schedule(s) K-1-P.	32 _____
<b>33 Total additional income tax credit recapture.</b> Add Lines 23 through 32. See instructions.	33 _____