



## Recapture of Investment Credit

MCA 15-30-162

	Column A			Column B		
	Column A-1 Pre-81 Property	Column A-2 1981-82 Property	Column A-3 1983-2000 Property	Column B-1 Pre-81 Property	Column B-2 1981-82 Property	Column B-3 1983-2000 Property
1. Total tentative recapture from Form 4255	1.	1.	1.	1.	1.	1.
2. Line 1 column A-1 times 20%	2.			2.	Line 1 Column ⇐ B-1 times 20%	
3. Line 1 Column A-2 times 30%.....		3.			3.	Line 1, Column ⇐ B-2 times 30%
4. Line 1 Column A-3 times 5%..... ⇒			4.	Line 1 Column B-3 times 5%..... ⇒		4.
5. Total tentative Montana recapture tax Add lines 2, 3, and 4 Column A..... ⇒			5.	Total tentative MT recapture tax Add lines 2,3, and 4 Column B ⇒		5.
6. Previous Montana investment credit unused..... ⇒			6.	Previous Montana investment credit unused..... ⇒		6.
7. Montana investment credit recapture Subtract line 6 from line 5..... ⇒			7.	MT investment credit recapture Subtract line 6 from line 5..... ⇒		7.

Enter these amounts on line 47, Form 2. Do not use this amount to reduce your current year investment credit.

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.