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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**Interest Computation Under the Look-Back Method for
Property Depreciated Under the Income Forecast Method**

► Go to www.irs.gov/Form8866 for instructions and the latest information.

For the recomputation year beginning _____, and ending _____, See instructions.

Print or Type	Name	A Identifying number
	Number, street, and apt., room, or suite no. If a P.O. box, see instructions.	B Check applicable box to show type of taxpayer: <input type="checkbox"/> Corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Estate or trust
	City or town, state, and ZIP code. If a foreign address, see instructions.	

C If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that depreciated one or more properties to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity:	Employer identification number
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	Recomputation Year	Prior Years				(c) Totals (Add columns (a) and (b))
	Year ended	(a)		(b)		
		mo.	yr.	mo.	yr.	
1 Taxable income (or loss) for the prior years shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 167(g)) (see instructions). If you were required to file Form 8866 for an earlier year, enter adjusted taxable income for the prior years from Form 8866, line 3, for the most recent recomputation year that affects the prior years.						
2 Adjustment to taxable income for the difference between: (a) the depreciation deducted under the income forecast method based on estimated future income and (b) depreciation allowable under the income forecast method based on actual income earned for periods before the end of the recomputation year and estimated future income to be earned after the recomputation year. See instructions and attach a schedule listing each separate property, unless you were an owner of an interest in a pass-through entity.						
3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2. If line 3 is a negative amount, see instructions.						
4 Income tax liability on line 3 amount using tax rates in effect for the prior years (see instructions)						
5 Income tax liability shown on return (or as previously adjusted) for the prior years (see instructions). If you were required to file Form 8866 for an earlier year, enter the amount required to be reported on Form 8866, line 4, for the most recent recomputation year that affects the prior years						
6 Increase (or decrease) in tax for the prior years on which interest is due (or is to be refunded). Subtract line 5 from line 4. (Pass-through entities: See instructions.)						
7 Interest due on increase, if any, shown on line 6 (see instructions)						
8 Interest to be refunded on decrease, if any, shown on line 6 (see instructions)						
9 Net amount of interest to be refunded to you . If line 8, column (c), exceeds line 7, column (c), enter the excess. File Form 8866 separately; do not attach it to your tax return (see instructions)						
10 Net amount of interest you owe . If line 7, column (c), exceeds line 8, column (c), enter the excess. Attach Form 8866 to your tax return. See instructions for where to include this amount on your return						

Signatures. Complete this section **only** if this form is being filed separately and not with the tax return.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
Sign Here		Your signature		Date	
		Spouse's signature. If a joint return, both spouses must sign.		Date	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►				Firm's EIN ►
	Firm's address ►				Phone no.