

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**District of Columbia First-Time  
 Homebuyer Credit**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Your social security number

**Note:** Do not complete Parts I and II if you only have a credit carryforward from 2007.

**Part I General Information**

A Address of home qualifying for the credit (if different from the address shown on return)

Information from settlement statement or deed	B Lot number	C Square number	D Settlement or closing date
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**Part II Tentative Credit**

1 Enter \$5,000 (\$2,500 if married filing separately). If the purchase price of the home was less than \$5,000, enter the purchase price (one-half of the purchase price if married filing separately). If someone other than a spouse also held an interest in the home, enter only your share of the \$5,000 (or, if smaller, your share of the purchase price) (see instructions) . . . . .				<b>1</b>	
2 Enter your modified adjusted gross income (see instructions) . . . . .	<b>2</b>				
3 Is line 2 more than \$70,000 (\$110,000 if married filing jointly)?  No. Skip lines 3 through 5 and enter the amount from line 1 on line 6. Yes. Subtract \$70,000 (\$110,000 if married filing jointly) from the amount on line 2 and enter the result . . . . .	<b>3</b>				
4 Divide line 3 by \$20,000 and enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	<b>4</b>			×	
5 Multiply line 1 by line 4 . . . . .	<b>5</b>				
6 Subtract line 5 from line 1. This is your <b>tentative credit</b> . . . . .	<b>6</b>				

**Part III Credit Carryforward From 2007**

7 Enter the amount from line 12 of your 2007 Form 8859 . . . . .				<b>7</b>	
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**Part IV Tax Liability Limit**

8 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .				<b>8</b>	
9 <b>1040 filers:</b> Enter the total of any amounts from Form 1040, lines 47 through 51; line 12 of the line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; and Form 8839, line 18.  <b>1040NR filers:</b> Enter the total of any amounts from Form 1040NR, lines 44 through 46; line 12 of the line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; and Form 8839, line 18 . . . . .	<b>9</b>				
10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to line 12 . . . . .	<b>10</b>				
11 <b>Current year credit.</b> If you completed Part II, enter the <b>smaller</b> of line 6 or line 10. If you completed Part III, enter the <b>smaller</b> of line 7 or line 10. Also include this amount on Form 1040, line 54, or Form 1040NR, line 49. Check box <b>c</b> on that line and enter "8859" in the space next to that box . . . . .	<b>11</b>				
12 <b>Credit carryforward to 2009.</b> Subtract line 11 from line 6 or line 7, whichever applies . . . . .	<b>12</b>				