

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

► Information about Form 8859 and its instructions is at [www.irs.gov/form8859](http://www.irs.gov/form8859).  
► Attach to Form 1040 or Form 1040NR.

Your social security number

**Before you begin**, figure the amounts of any of the following credits you are claiming: Adoption credit, mortgage interest credit, alternative motor vehicle credit, qualified plug-in electric drive motor vehicle credit, and credit for the elderly or disabled.

<b>1</b> Credit carryforward from 2012. Enter the amount from line 10 of your 2012 Form 8859	<b>1</b>		
<b>2</b> Limitation based on tax liability. Enter the amount from the Tax Liability Limit Worksheet in the instructions	<b>2</b>		
<b>3</b> <b>Current year credit.</b> Enter the <b>smaller</b> of line 1 or line 2. Also include this amount on Form 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> on that line and enter "8859" in the space next to that box	<b>3</b>		
<b>4</b> <b>Credit carryforward to 2014.</b> Subtract line 3 from line 1	<b>4</b>		

**General Instructions**

**Future Developments**

For the latest information about developments related to Form 8859 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8859](http://www.irs.gov/form8859).

**Purpose of Form**

Use Form 8859 to claim a carryforward of the District of Columbia first-time homebuyer credit from 2012.

**Line 2**

Complete the following worksheet to determine the amount to enter on line 2 of Form 8859.

**Tax Liability Limit Worksheet—Line 2**

1. Enter the amount from Form 1040, line 46; or Form 1040NR, line 44 . . . **1.** \_\_\_\_\_
- 2. Form 1040 filers:** Enter the total of any amounts from Form 1040, lines 47 through 50; line 12 of the Line 11 Worksheet in Pub. 972\*, Form 5695, line 30; Form 8396, line 9; Form 8839, line 16; Form 8910, line 15; Form 8936, line 23; and Schedule R (Form 1040A or 1040), line 22.  
  
**Form 1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 45 through 47; line 12 of the Line 11 Worksheet in Pub. 972\*; Form 5695, line 30; Form 8396, line 9; Form 8839, line 16; Form 8910, line 15; and Form 8936, line 23 . . . **2.** \_\_\_\_\_
- 3.** Subtract line 2 from line 1. Enter this amount on Form 8859, line 2. If zero or less, enter -0- here and on Form 8859, lines 2 and 3 . . . **3.** \_\_\_\_\_

\*If you are not claiming the child tax credit, you do not need Pub. 972.

**Line 4**

Any unused credit shown on line 4 can be carried forward until it has been used. You cannot carry the unused credit back to prior years.