

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

► Information about Form 8859 and its instructions is at 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.

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

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.

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.