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Carryforward of the District of Columbia First-Time Homebuyer Credit

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form8859 for the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

Name(s) shown on return

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 the disabled.

1	Credit carryforward from 2018. Enter the amount from line 4 of your 2018 Form 8859	1
2	Limitation based on tax liability. Enter the amount from the Tax Liability Limit Worksheet in the instructions below	2
3	Current year credit. Enter the smaller of line 1 or line 2. Also include this amount on Schedule 3 (Form 1040 or 1040-SR), line 6; or Form 1040-NR, line 51. Check box c on that line and enter "8859" in the space next to that box	3
4	Credit carryforward to 2020. Subtract line 3 from line 1	4

General Instructions

Purpose of Form

Use Form 8859 to claim a carryforward of the District of Columbia first-time homebuyer credit from 2018.



You may claim only a carryforward of any unused credit (which is shown on your prior year Form 8859, line 4).

The original credit amount was the smaller of:

- \$5,000 (\$2,500 if married filing separately), or
- The purchase price of the home.

The credit was phased out when your modified adjusted gross income (AGI) was greater than \$70,000 (\$110,000 if married filing jointly). No credit was allowed if your modified AGI was greater than or equal to \$90,000 (\$130,000 if married filing jointly).

Specific Instructions

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 or 1040-SR, line 12b; or Form 1040-NR, line 45 **1.** _____
2. **Form 1040 or 1040-SR filers:** Enter the total of any amounts from Schedule 3 (Form 1040 or 1040-SR), lines 1 through 4; line 14 of the Line 14 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 1040 or 1040-SR), line 22.

Form 1040-NR filers: Enter the total of the amounts from Form 1040-NR, lines 46 through 48; line 14 of the Line 14 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 filing Form 2555, enter instead the amount, if any, from line 16 of the Child Tax Credit and Credit for Other Dependents Worksheet in Pub. 972. If you are not claiming the child tax credit, you do not need Pub. 972.

** If applicable.

Line 4

You can carry forward any unused credit shown on line 4 until you have used all of it. You cannot carry the unused credit back to prior years.