

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

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form8859](http://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	
<b>1</b>	Credit carryforward from 2021. Enter the amount from line 4 of your 2021 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 below . . . . .	<b>2</b>	
<b>3</b>	<b>Current year credit.</b> Enter the <b>smaller</b> of line 1 or line 2 here. Include this amount on Schedule 3 (Form 1040), line 6h. See your tax return instructions . . . . .	<b>3</b>	
<b>4</b>	<b>Credit carryforward to 2023.</b> Subtract line 3 from line 1 . . . . .	<b>4</b>	

**General Instructions**

**Purpose of Form**

Use Form 8859 to claim a carryforward of the District of Columbia first-time homebuyer credit from 2021.



*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 tax liability before the application of credits from your 2022 income tax return (Form 1040, 1040-SR, or 1040-NR), line 18 . . . . . **1.** \_\_\_\_\_

**2. Enter the total of the following credit(s)/adjustment(s) if you are taking the credit(s)/adjustment(s) on your 2022 income tax return:**

- Negative Form 8978 Adjustment, Schedule 3 (Form 1040), line 6l.
- Foreign tax credit, Schedule 3 (Form 1040), line 1.
- Credit for child and dependent care expenses, Schedule 3 (Form 1040), line 2.
- Credit for the Elderly or the Disabled, Schedule R (Form 1040), line 22.
- Nonrefundable education credits, Schedule 3 (Form 1040), line 3.
- Retirement savings contributions credit, Schedule 3 (Form 1040), line 4.
- Energy efficient home improvement credit, Form 5695, line 30.\*
- Alternative Motor Vehicle Credit, Personal use part, Form 8910, line 15.
- Qualified Plug-in Electric Drive Motor Vehicle Credit, Personal use part, Form 8936, line 23.
- Child tax credit and credit for other dependents, Form 1040, 1040-SR, or 1040-NR, line 19.\*\*
- Mortgage Interest Credit, Form 8396, line 9.
- Adoption Credit, Form 8839, line 16.

**Note.** Enter the total of the preceding credit(s)/adjustment(s), only if allowed and taken on your 2022 income tax return. Not all credits/adjustments are available for all years nor for all filers. See the instructions for your 2022 income tax return . . . . . **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.** \_\_\_\_\_

**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.

\* If applicable.

\*\* Include the amount from Schedule 8812 (Form 1040), Credit Limit Worksheet B, line 14, instead of the amount from Form 1040, 1040-SR, or 1040-NR, line 19, if the instructions for Schedule 8812 (Form 1040) direct you to complete Credit Limit Worksheet B.