



**Note:** *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8859](http://www.irs.gov/Form8859) for the latest information.

Name(s) shown on return

Your social security number

<b>1</b>	Credit carryforward from 2023. Enter the amount from line 4 of your 2023 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 2025.</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 2023.



*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 2024 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 2024 income tax return.**

- Amount on 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 3 (Form 1040), line 6d.
- Nonrefundable education credits, Schedule 3 (Form 1040), line 3.
- Retirement savings contributions credit, Schedule 3 (Form 1040), line 4.
- Energy efficient home improvement credit, Schedule 3 (Form 1040), line 5b.
- Credit for previously owned clean vehicles, Schedule 3 (Form 1040), line 6m.
- Clean Vehicle Credit, Schedule 3 (Form 1040), line 6f.
- Child tax credit or credit for other dependents, Form 1040, 1040-SR, or 1040-NR, line 19.\*
- Mortgage Interest Credit, Schedule 3 (Form 1040), line 6g.
- Adoption Credit, Schedule 3 (Form 1040), line 6c.

**Note:** Enter the total of the preceding credit(s)/adjustment(s), only if allowed and taken on your 2024 income tax return. Not all credits/adjustments are available for all years nor for all filers. See the instructions for your 2024 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.

\* Include the amount from line 14 of Credit Limit Worksheet B in the Instructions for Schedule 8812 (Form 1040) 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.