

**Form 8859**

Department of the Treasury  
Internal Revenue Service

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

Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/Form8859](http://www.irs.gov/Form8859) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **106**



Form 8859 (Rev. 2023) Catalog Number 73812C  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



Visit the Accessibility  
Page on IRS.gov

This page is intentionally left blank

Form **8859**

Department of the Treasury  
Internal Revenue Service

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

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to [www.irs.gov/Form8859](http://www.irs.gov/Form8859) for the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **106**

Name(s) shown on return

Your social security number

<b>1</b>	Credit carryforward from 2022. Enter the amount from line 4 of your 2022 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 2024.</b> Subtract line 3 from line 1 . . . . .	<b>4</b>	

This page intentionally left blank

# General Instructions

## Purpose of Form

Use Form 8859 to claim a carryforward of the District of Columbia first-time homebuyer credit from 2022.

*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 2023 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 2023 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 32.
- Credit for previously owned clean vehicles, Form 8936, line 18.
- New Clean Vehicle Credit, Personal use part, Form 8936, line 13.
- Child tax credit or 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 2023 income tax return. Not all credits/adjustments are available for all years nor for all filers. See the instructions for your 2023 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.

This page intentionally left blank