

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 for the latest information.

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Attachment
Sequence No. **106**



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Carryforward of the District of Columbia
First-Time Homebuyer Credit

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Name(s) shown on return		Your social security number	
1	Credit carryforward from 2024. Enter the amount from line 4 of your 2024 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 here. Include this amount on Schedule 3 (Form 1040), line 6h. See your tax return instructions	3	
4	Credit carryforward to 2026. Subtract line 3 from line 1	4	

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General Instructions

Purpose of Form

Use Form 8859 to claim a carryforward of the District of Columbia first-time homebuyer credit from 2024.

Caution: *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 2025 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 2025 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.

2. _____

Note: Enter the total of the preceding credit(s)/adjustment(s) only if allowed and taken on your 2025 income tax return. Not all credits/adjustments are available for all years nor for all filers. See the instructions for your 2025 income tax return . .

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.

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