

**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.

**2017**  
Attachment  
Sequence No. **106**

▶ Attach to Form 1040 or Form 1040NR.

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.

<b>1</b> Credit carryforward from 2016. Enter the amount from line 4 of your 2016 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. Also include this amount on Form 1040, line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter "8859" in the space next to that box . . . . .	<b>3</b>		
<b>4</b> <b>Credit carryforward to 2018.</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 2016.

**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, line 47; or Form 1040NR, line 45 . **1.** \_\_\_\_\_
  
2. **Form 1040 filers:** Enter the total of any amounts from Form 1040, lines 48 through 51; line 12 of the Line 11 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 1040A or 1040), line 22.  
  
**Form 1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 46 through 48; line 12 of the Line 11 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 or Form 2555-EZ, enter instead the amount, if any, from line 13 of the Child Tax Credit 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.