

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

► Go to 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

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.

1 Credit carryforward from 2018. Enter the amount from line 4 of your 2018 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. Also include this amount on Schedule 3 (Form 1040 or 1040-SR), line 6; or Form 1040-NR, line 51. Check box c on that line and enter "8859" in the space next to that box	3	
4 Credit carryforward to 2020. Subtract line 3 from line 1	4	

General Instructions

Purpose of Form

Use Form 8859 to claim a carryforward of the District of Columbia first-time homebuyer credit from 2018.



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 amount from Form 1040 or 1040-SR, line 12b; or Form 1040-NR, line 45 **1.** _____
- 2. Form 1040 or 1040-SR filers:** Enter the total of any amounts from Schedule 3 (Form 1040 or 1040-SR), lines 1 through 4; line 14 of the Line 14 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 1040 or 1040-SR), line 22.

Form 1040-NR filers: Enter the total of the amounts from Form 1040-NR, lines 46 through 48; line 14 of the Line 14 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, enter instead the amount, if any, from line 16 of the Child Tax Credit and Credit for Other Dependents Worksheet in 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.