

Carryover Worksheet
List of items that will carryover to the 2019 tax return

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Itemized Deductions

Carryover Amount

Contributions subject to 100% of AGI limitations
Contributions subject to 60% of AGI limitations
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property)
Contributions subject to 30% of AGI limitations
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property)
Taxable state and local refunds to Form 1040, line 10
State/local taxes paid in 2019 to flow to the Schedule A
State donations and contributions carryover
State overpayment applied to next year

Expenses

Office in home operating expenses
Office in home excess casualty losses and depreciation
Disallowed investment interest expense AMT _____ Reg. Tax _____
Section 179 expense
Operating expenses, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use
Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use

Losses

Short-term capital loss AMT _____ Reg. Tax _____
Long-term capital loss AMT _____ Reg. Tax _____
Net operating loss AMT _____ Reg. Tax _____
Excess business loss from Form 461 (becomes part of NOL next year) AMT _____ Reg. Tax _____
Qualified REIT and PTP loss carryover
QBI loss carryover
Nonrecaptured net section 1231 losses from WK_1231C AMT _____ Reg. Tax _____

Credits

Mortgage interest credit
Credit for prior year minimum tax
Foreign Tax credit AMT _____ Reg. Tax _____
District of Columbia first time home owner's credit
Res. energy efficient property credit

Other

Preparer Fee
Overpayment applied to next year's estimates
Estimated Tax Payment 1 _____ Estimated Tax Payment 2 _____
Estimated Tax Payment 3 _____ Estimated Tax Payment 4 _____
Federal tax liability for 2210 calculation
State tax liability for state 2210 calculation
IRA basis Taxpayer _____ Spouse _____

Passive Activity

At Risk Limitations