

Repayment of Claim of Right Worksheet

You may be entitled to a deduction for the repayment of income included in federal adjusted gross income in an earlier tax year because it appeared that you had an unrestricted right to such income.

Repayment of Claim of Right Worksheet	
Repayments of amounts under a claim of right if \$3,000 or less:	
1. Enter the amount of claim of right income repaid during 2023	1. _____
2. Enter amount from D-400 Line 6, federal adjusted gross income	2. _____
3. Multiply line 2 by 2% (0.02). (If negative, enter the number zero)	3. _____
4. Subtract Line 3 from Line 1. Enter amount on Form D-400 Schedule A, Line 8	4. _____

If the repayment is more than \$3000, the deduction is the amount of repayment _____
Schedule A, Line 8
