Charitable Deduction Carryover Worksheet

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

1. Adjusted Gross Income . . . . ______

Cash contributions subject to the limit based on 60% of AGI

2. Multiply Line 1 by .6 . . . . ______
3. Current year 60% limit contributions . . . . ______
4. Carryover of prior year 60% contributions . . . . ______
5. Add lines 3 and 4 . . . . ______
6. **Deductible amount.** Enter the smaller of line 2 or line 5 . . . . ______
7. Subtract line 6 from line 5. If zero or less enter zero . . . . ______

This is your carryover to next year of 60% limit contributions

Noncash contributions subject to the limit based on 50% of AGI

8. Multiply line 1 by .5 . . . . ______
9. Subtract line 6 from line 8. If zero or less enter zero . . . . ______
10. Current year 50% limit contributions . . . . ______
11. Carryover of prior year 50% contributions . . . . ______
12. Add lines 10 and 11 . . . . ______
13. **Deductible amount.** Enter the smaller of line 9 or line 12 . . . . ______
14. Subtract line 13 from line 12. If zero or less enter zero . . . . ______

This is your carryover to next year of 50% limit contributions

Contributions (other than capital gain property) subject to limit based on 30% of AGI

15. Multiply line 1 by .5 . . . . ______
16. Current year 50% Contributions **(capital gain property, other than capital gain property, and cash contributions)** ______
17. Subtract line 16 from line 15 . . . . ______
18. Multiply line 1 by .3 . . . . ______
19. Current year 30% limit contributions not capital gain property . . . . ______
20. Carryover of prior year 30% limit contributions . . . . ______
21. Add lines 19 and 20 . . . . ______
22. **Deductible amount.** Enter the smallest of line 17, 18 or 21 . . . . ______
23. Subtract line 22 from line 11. If zero or less enter zero . . . . ______

This is your carryover to next year of 30% contributions that are not capital gain property

Contributions of capital gain property subject to limit based on 30% of AGI

24. Multiply line 1 by .5 . . . . ______
25. Current year 50% Contributions **(other than capital gain property, and cash contributions)** ______
26. Subtract line 25 from line 24 . . . . ______
27. Multiply line 1 by .3 . . . . ______
28. Current year 30% capital gain property contributions . . . . ______
29. Carryover of prior year 30% limit contributions . . . . ______
30. Add lines 28 and 29 . . . . ______
31. **Deductible amount.** Enter the smallest of line 26, line 27, or line 30. . . . . ______
32. Subtract line 31 from line 30. If zero or less enter zero . . . . ______

This is your carryover to next year of contributions of 30% capital gain property

Contributions subject to the limit based on 20% of AGI

33. Multiply line 1 by .5 . . . . ______
34. Add lines 6, 13, 22 and 31 . . . . ______
35. Subtract line 34 from line 33 . . . . ______
36. Multiply line 1 by .3 . . . . ______
37. Subtract line 22 from line 36 . . . . ______
38. Subtract line 31 from line 36 . . . . ______
39. Multiply line 1 by .2 . . . . ______

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