

VIRGINIA	Worksheet 2 - Applying the Deduction Limits - continued If the result on any line is less than zero, enter zero. (Keep for your records)	2023
Name(s) as shown on return		Tax ID Number
<div>42. Multiply line 11 by 0.5</div> <div>43. Add lines 13, 17, 24, 30, and 40</div> <div>44. Subtract line 43 from line 42</div> <div>45. Deductible amount. Enter the smaller of line 2 or line 44</div> <div>46. Carryover. Subtract line 45 from line 2</div> <div>QCCs subject to limit based on 100% of AGI (If line 1 is zero, enter -0- on lines 47 through 51.)</div> <div>47. Enter the amount from line 11</div> <div>48. Add lines 13, 17, 24, 30, 40, and 45</div> <div>49. Subtract line 48 from line 47</div> <div>50. Deductible amount. Enter the smaller of line 1 or line 49</div> <div>51. Carryover. Subtract line 50 from line 1</div> <div>Deduction for the year</div> <div>52. Add lines 13, 17, 24, 30, 40, 45, and 50. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12, whichever is appropriate</div> <div>Note. Any amounts in the carryover column are not deductible this year but can be carried over to next year. See <i>Carryovers</i>, later, for more information about how you will use them next year.</div>		