

Worksheet 2 - Applying the Deduction Limits

If the result on any line is less than zero, enter zero.

(Keep for your records)

Name(s) as shown on return

Tax ID Number

Step 1. Enter any qualified conservation contributions (QCCs) made during the year.

1. If you are a qualified farmer or rancher, enter any QCCs subject to the limit based on 100% of (AGI)

1

2. Enter any QCCs not entered on line 1

2

Step 2. Enter your other charitable contributions made during the year.

3. Reserved for future use

4. Enter your contributions of capital gain property "for the use of" any qualified organization

4

5. Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line

5

6. Enter your contributions of capital gain property to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line

6

7. Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line

7

8. Enter your contributions of capital gain property to 50% limit organizations deducted at FMV. Don't include any contributions you entered on a previous line

8

9. Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at FMV. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's FMV. Don't include any contributions you entered on a previous line

9

10. Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line

10

Step 3. Figure your deduction for the year (if any result is zero or less, enter -0-)

11. Enter your (AGI)

11

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

(If line 10 is zero, enter -0- on lines 12 through 14.)

12. Multiply line 11 by 0.6

12

13. **Deductible amount.** Enter the smaller of line 10 or line 12

13

14. Carryover. Subtract line 13 from line 10

14

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

(If line 9 is zero, enter -0- on lines 15 through 18.)

15. Multiply line 11 by 0.5

15

16. Subtract line 13 from line 15

16

17. **Deductible amount.** Enter the smaller of line 9 or line 16

17

18. Carryover. Subtract line 17 from line 9

18

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

(If lines 5 and 7 are both zero, enter -0- on lines 19 through 25.)

19. Multiply line 11 by 0.5

19

20. Add lines 8, 9, and 10

20

21. Subtract line 20 from line 19

21

22. Multiply line 11 by 0.3

22

23. Add lines 5 and 7

23

24. **Deductible amount.** Enter the smallest of line 21, 22, or 23

24

25. Carryover. Subtract line 24 from line 23

25

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

(If line 8 is zero, enter -0- on lines 26 through 31.)

26. Multiply line 11 by 0.5

26

27. Add lines 9 and 10

27

28. Subtract line 27 from line 26

28

29. Multiply line 11 by 0.3

29

30. **Deductible amount.** Enter the smallest of line 8, 28, or 29

30

31. Carryover. Subtract line 30 from line 8

31

Contributions subject to the limit based on 20% of AGI

(If lines 4 and 6 are both zero, enter -0- on lines 32 through 41.)

32. Multiply line 11 by 0.5

32

33. Add lines 13, 17, 24, and 30

33

34. Subtract line 33 from line 32

34

35. Multiply line 11 by 0.3

35

36. Subtract line 24 from line 35

36

37. Subtract line 30 from line 35

37

38. Multiply line 11 by 0.2

38

39. Add lines 4 and 6

39

40. **Deductible amount.** Enter the smallest of line 34, 36, 37, 38, or 39

40

41. Carryover. Subtract line 40 from line 39

41

QCCs subject to limit based on 50% of AGI

(If line 2 is zero, enter -0- on lines 42 through 46.)

Note: Worksheet 2 continues on the next page.