Worksheet 2 - Applying the Deduction Limits

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

(Keep for your records)

2016

Name(s) as shown on return

Tax ID Number

Step 1. Enter any qualified conservation contributions (QCCs).

1.	If you are a qualified farmer or rancher, enter any QCCs eligible for the 100% limit	**1**	
2.	Enter any QCCs not entered on line 1. Do not include this amount on line 3, 4, 5, 6, or 8	**2**	

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

3.	Enter your contributions to 50% limit organizations. (Include contributions of capital gain property if you reduced the property's fair market value. Do not include contributions of capital gain property deducted at fair market value.) **Do not** include any contributions you entered on line 1 or 2	**3**	
4.	Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value	**4**	
5.	Enter your contributions (other than of capital gain property) to qualified organizations that are not 50% limit organizations	**5**	
6.	Enter your contributions "for the use of" any qualified organization. (But do not enter here any amount that must be entered on line 8.)	**6**	
7.	Add lines 5 and 6	**7**	
8.	Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 3 or 4.)	**8**	

Step 3. Figure your deduction for the year and your carryover to the next year.

9.	Enter your adjusted gross income	**9**	
10.	Multiply line 9 by 0.5. This is your 50% limit	**10**	

						Carryover
	Contributions to 50% limit organizations					
11.	Enter the smaller of line 3 or line 10	**11**				
12.	Subtract line 11 from line 3	**12**				
13.	Subtract line 11 from line 10	**13**				
	Contributions not to 50% limit organizations					
14.	Add lines 3 and 4	**14**				
15.	Multiply line 9 by 0.3. This is your 30% limit	**15**				
16.	Subtract line 14 from line 10	**16**				
17.	Enter the smallest of line 7, 15, or 16	**17**				
18.	Subtract line 17 from line 7	**18**				
19.	Subtract line 17 from line 15	**19**				
	Contributions of capital gain property to 50% limit organizations					
20.	Enter the smallest of line 4, 13, or 15	**20**				
21.	Subtract line 20 from line 4	**21**				
22.	Subtract line 17 from line 16	**22**				
23.	Subtract line 20 from line 15	**23**				
	Other contributions					
24.	Multiply line 9 by 0.2. This is your 20% limit	**24**				
25.	Enter the smallest of line 8, 19, 22, 23, or 24	**25**				
26.	Subtract line 25 from line 8	**26**				
27.	Add lines 11, 17, 20, and 25	**27**				
28.	Subtract line 27 from line 10	**28**				
29.	Enter the smaller of line 2 or line 28	**29**				
30.	Subtract line 29 from line 2	**30**				
31.	Subtract line 27 from line 9	**31**				
32.	Enter the smaller of line 1 or line 31			**32**		
33.	Add lines 27, 29, and 32. Enter the total here and on Schedule A (Form 1040), line 16 or line 17, whichever is appropriate			**33**		
34.	Subtract line 32 from line 1			**34**		
35.	Add lines 12, 18, 21, 26, 30, and 34. Carry this amount forward to Schedule A (Form 1040) next year			**35**		