

**Carryforward of the District of Columbia
First-Time Homebuyer Credit**

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8859 for the latest information.
▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **106**

Name(s) shown on return

Your social security number

Before you begin, figure the amounts of any of the following credits you are claiming: Adoption credit, mortgage interest credit, alternative motor vehicle credit, qualified plug-in electric drive motor vehicle credit, and credit for the elderly or the disabled.

1	Credit carryforward from 2016. Enter the amount from line 4 of your 2016 Form 8859	1	
2	Limitation based on tax liability. Enter the amount from the Tax Liability Limit Worksheet in the instructions	2	
3	Current year credit. Enter the smaller of line 1 or line 2. Also include this amount on Form 1040, line 54, or Form 1040NR, line 51. Check box c on that line and enter "8859" in the space next to that box	3	
4	Credit carryforward to 2018. Subtract line 3 from line 1	4	