

## Worksheet 2 - Applying the Deduction Limits

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

(Keep for your records)

**2017**

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 . . . . .      | <b>1</b> |  |
| 2. Enter any QCCs not entered on line 1. Do not include this amount on line 3, 4, 5, 6, or 8 . . . . . | <b>2</b> |  |

**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.) <b>Do not</b> include any contributions you entered on line 1 or 2 . . . . . | <b>3</b> |  |
| 4. Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value . . . . .   | <b>4</b> |  |
| 5. Enter your contributions (other than of capital gain property) to qualified organizations that are not 50% limit organizations . . . . .   | <b>5</b> |  |
| 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.) . . . . .   | <b>6</b> |  |
| 7. Add lines 5 and 6 . . . . .  | <b>7</b> |  |
| 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.) . . . . .  | <b>8</b> |  |

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

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|--|-----------|--|
| 9. Enter your adjusted gross income . . . . .                | <b>9</b>  |  |
| 10. Multiply line 9 by 0.5. This is your 50% limit . . . . . | <b>10</b> |  |

**Contributions to 50% limit organizations**

- |  |           |  |  |  |                  |
|--|-----------|--|--|--|------------------|
| 11. Enter the smaller of line 3 or line 10 . . . . . | <b>11</b> |  |  |  | <b>Carryover</b> |
| 12. Subtract line 11 from line 3 . . . . .           | <b>12</b> |  |  |  |                  |
| 13. Subtract line 11 from line 10 . . . . .          | <b>13</b> |  |  |  |                  |

**Contributions not to 50% limit organizations**

- |  |           |  |  |  |  |
|--|-----------|--|--|--|--|
| 14. Add lines 3 and 4 . . . . .                              | <b>14</b> |  |  |  |  |
| 15. Multiply line 9 by 0.3. This is your 30% limit . . . . . | <b>15</b> |  |  |  |  |
| 16. Subtract line 14 from line 10 . . . . .                  | <b>16</b> |  |  |  |  |
| 17. Enter the smallest of line 7, 15, or 16 . . . . .        | <b>17</b> |  |  |  |  |
| 18. Subtract line 17 from line 7 . . . . .                   | <b>18</b> |  |  |  |  |
| 19. Subtract line 17 from line 15 . . . . .                  | <b>19</b> |  |  |  |  |

**Contributions of capital gain property to 50% limit organizations**

- |   |           |  |  |  |  |
|---|-----------|--|--|--|--|
| 20. Enter the smallest of line 4, 13, or 15 . . . . . | <b>20</b> |  |  |  |  |
| 21. Subtract line 20 from line 4 . . . . .            | <b>21</b> |  |  |  |  |
| 22. Subtract line 17 from line 16 . . . . .           | <b>22</b> |  |  |  |  |
| 23. Subtract line 20 from line 15 . . . . .           | <b>23</b> |  |  |  |  |

**Other contributions**

- |  |           |  |  |  |  |
|--|-----------|--|--|--|--|
| 24. Multiply line 9 by 0.2. This is your 20% limit . . . . .   | <b>24</b> |  |  |  |  |
| 25. Enter the smallest of line 8, 19, 22, 23, or 24 . . . . .  | <b>25</b> |  |  |  |  |
| 26. Subtract line 25 from line 8 . . . . .   | <b>26</b> |  |  |  |  |
| 27. Add lines 11, 17, 20, and 25 . . . . .   | <b>27</b> |  |  |  |  |
| 28. Subtract line 27 from line 10 . . . . .  | <b>28</b> |  |  |  |  |
| 29. Enter the smaller of line 2 or line 28 . . . . .   | <b>29</b> |  |  |  |  |
| 30. Subtract line 29 from line 2 . . . . .   | <b>30</b> |  |  |  |  |
| 31. Subtract line 27 from line 9 . . . . .   | <b>31</b> |  |  |  |  |
| 32. Enter the smaller of line 1 or line 31 . . . . .   | <b>32</b> |  |  |  |  |
| 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 . . . . . | <b>33</b> |  |  |  |  |
| 34. Subtract line 32 from line 1 . . . . .   | <b>34</b> |  |  |  |  |
| 35. Add lines 12, 18, 21, 26, 30, and 34. Carry this amount forward to Schedule A (Form 1040) next year . . . . .                        | <b>35</b> |  |  |  |  |