

Carryover Worksheet

List of items that will carryover to the 2019 tax return

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Itemized Deductions

Carryover Amount

| | |
|--|--|
| Contributions subject to 100% of AGI limitations | |
| Contributions subject to 60% of AGI limitations | |
| Contributions subject to 30% of AGI limitations (50% capital gains appreciated property) | |
| Contributions subject to 30% of AGI limitations | |
| Contributions subject to 20% of AGI limitations (30% capital gains appreciated property) | |
| Taxable state and local refunds to Form 1040, line 10 | |
| State/local taxes paid in 2019 to flow to the Schedule A | |
| State donations and contributions carryover | |
| State overpayment applied to next year | |

Expenses

| | |
|---|----------------|
| Office in home operating expenses | |
| Office in home excess casualty losses and depreciation | |
| Disallowed investment interest expense AMT | _____ Reg. Tax |
| Section 179 expense | |
| Operating expenses, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use | |
| Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use | |

Losses

| | |
|---|----------------|
| Short-term capital loss AMT | _____ Reg. Tax |
| Long-term capital loss AMT | _____ Reg. Tax |
| Net operating loss AMT | _____ Reg. Tax |
| Excess business loss from Form 461 | |
| Qualified REIT and PTP loss carryover | |
| QBI loss carryover | |
| Nonrecaptured net section 1231 losses from WK_1231C AMT | _____ Reg. Tax |

Credits

| | |
|---|----------------|
| Mortgage interest credit | |
| Credit for prior year minimum tax | |
| Foreign Tax credit AMT | _____ Reg. Tax |
| District of Columbia first time home owner's credit | |
| Res. energy efficient property credit | |

Other

| | |
|--|-------------------------------|
| Preparer Fee | |
| Overpayment applied to next year's estimates | |
| Estimated Tax Payment 1 _____ | Estimated Tax Payment 2 _____ |
| Estimated Tax Payment 3 _____ | Estimated Tax Payment 4 _____ |
| Federal tax liability for 2210 calculation | |
| State tax liability for state 2210 calculation | |
| IRA basis Taxpayer _____ Spouse _____ | |

Passive Activity

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

At Risk Limitations

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|