

# Carryover Worksheet

## List of items that will carryover to the 2020 tax return

(Keep for your records)

**2019**

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 2020 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 (becomes part of NOL next year) . . . . . AMT	_____ Reg. Tax
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

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### At Risk Limitations

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