

Carryover Worksheet

List of items that will carryover to the 2022 tax return

(This page is not filed with the return. It is for your records only.)

2021

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 Schedule 1 (Form 1040) line 1	
State/local taxes paid in 2022 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 _____	
Disaster distributions taxable in 2022 Taxpayer _____ Spouse _____	
Disaster distributions taxable in 2023 Taxpayer _____ Spouse _____	
Excess repayments from 8915-F Taxpayer _____ Spouse _____	
Deferred SE tax to be repaid by 12/31/2022	

Passive Activity

At Risk Limitations