

District of Columbia First-Time Homebuyer Credit

► Information about Form 8859 and its instructions is at www.irs.gov/form8859.
► Attach to Form 1040 or Form 1040NR.

Your social security number

Before You Begin:

- The District of Columbia first-time homebuyer credit has expired for homes purchased after 2011. In 2012, you can only claim a carryforward of the unused credit from 2011.
- Figure the amounts of any of the following credits you are claiming: Adoption credit, mortgage interest credit, qualified plug-in electric vehicle credit, alternative motor vehicle credit, qualified plug-in electric drive motor vehicle credit, and credit for the elderly or disabled.

Part I Reserved

A Reserved

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Reserved	B Reserved	C Reserved	D Reserved

Part II Reserved

1 Reserved	1		
2 Reserved	2		
3 Reserved	3		
4 Reserved	4	x	
5 Reserved	5		
6 Reserved	6		

Part III Credit Carryforward From 2011

7 Enter the amount from line 10 of your 2011 Form 8859	7		
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Part IV Tax Liability Limit

8 Limitation based on tax liability. Enter the amount from the Tax Liability Limit Worksheet in the instructions	8		
9 Current year credit. Enter the smaller of line 7 or line 8. Also include this amount on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8859" in the space next to that box	9		
10 Credit carryforward to 2013. Subtract line 9 from line 7	10		

IRS Federal Income Tax Form for Tax Year 2012
(Jan. 1, 2012 - Dec. 31, 2012)

You can prepare and efile this tax form as part of your 2012 Tax Return from:

Early Jan. 2013, until late October, 2013

You will just need to answer a few tax questions and the efile.com software will select the correct tax forms for you.

[You can start, prepare, and efile your tax return now](#)

Important Notice

If you need to file a 2012 Tax Return after October 2013 you have the following options:

- 1. After October 2013 you can no longer efile a 2012 Tax Return**
- 2. You can download this form and [mail it to the IRS](#)**
- 3. [Work with an efile.com LIVE TaxPro \(Accountant/CPA\) online](#)**



If you need to prepare tax returns for all other Tax Years please visit this page:

[Forms for back taxes or previous year tax returns](#)

OR

[You can work with an efile.com LIVE TaxPro online](#)

- Find a wide range of current [IRS Tax Publications](#) on efile.com.
- View a complete list of [Federal Tax Forms](#) that can be prepared online and efiled together with [State Tax Forms](#).
- Find many relevant Tax Tools here e.g. TaxStimator, Head of Household, Dependent, Qualifying Relative Educators. [efile.com Tax Tools, Educators and Estimators](#)
- Get online [answers to your tax questions](#).
- If you have further questions, please [contact an efile.com support representative](#).
- Work with a [tax professional LIVE online](#) to prepare your return.

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form 8859 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8859.

What's New

The District of Columbia first-time homebuyer credit has expired for homes purchased after 2011. In 2012, you can only claim a carryforward of the unused credit from 2011.

Purpose of Form

Use Form 8859 to claim a carryforward of the District of Columbia first-time homebuyer credit from 2011.

Parts I and II

When using lines 1 - 6 to figure amounts on other forms or worksheets, these lines should be considered to be zero. The lines in these parts have been reserved in case Congress extends the credit for homes purchased in 2012.

Line 8

Complete the following worksheet to determine the amount to enter on line 8 of Form 8859.

Tax Liability Limit Worksheet—Line 8

1. Enter the amount from Form 1040, line 46; or Form 1040NR, line 44 **1.** _____

2. **Form 1040 filers:** Enter the total of any amounts from Form 1040, lines 47 through 50; line 12 of the Line 11 Worksheet in Pub. 972*, Form 5695, line 32; Form 8396, line 9; Form 8834, line 23; Form 8839, line 12; Form 8910, line 22; Form 8936, line 23; and Schedule R (Form 1040A or 1040), line 22.

Form 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 45 through 47; line 12 of the Line 11 Worksheet in Pub. 972*; Form 5695, line 32; Form 8396, line 9; Form 8834, line 23; Form 8839, line 12; Form 8910, line 22; and Form 8936, line 23 **2.** _____

3. Subtract line 2 from line 1. Enter this amount on Form 8859, line 8. If zero or less, enter -0- here and on Form 8859, lines 8 and 9 **3.** _____

*If you are not claiming the child tax credit, you do not need Pub. 972.

Line 10

Any unused credit shown on line 10 can be carried forward until it has been used. You cannot carry the unused credit back to prior years.