

Form **8839**

**Qualified Adoption Expenses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8839](http://www.irs.gov/Form8839) for instructions and the latest information.

**2022**  
Attachment  
Sequence No. **38**

Name(s) shown on return

Your social security number

**Part I Information About Your Eligible Child or Children—You must complete this part.**  
See instructions for details, including what to do if you need more space.

1	(a) Child's name First Last		(b) Child's year of birth	Check if child was—			(f) Child's identifying number	(g) Check if adoption became final in 2022 or earlier
				(c) born <b>before</b> 2005 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Caution:** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

**Part II Adoption Credit**

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child. Enter \$14,890 (see instructions)	2			
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	3			
4 Subtract line 3 from line 2	4			
5 <b>Qualified adoption expenses</b> (see instructions) <b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2022.	5			
6 Enter the <b>smaller</b> of line 4 or line 5	6			
7 Enter modified adjusted gross income (see instructions)		7		
8 Is line 7 more than \$223,410? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$223,410 from line 7			8	
9 Divide line 8 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000				9 x .
10 Multiply each amount on line 6 by line 9	10			
11 Subtract line 10 from line 6	11			
12 Add the amounts on line 11				12
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2021 Form 8839 instructions				13
14 Add lines 12 and 13				14
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions				15
16 <b>Adoption Credit.</b> Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 6c. If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)				16

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 22843L

Form **8839** (2022)

**Part III Employer-Provided Adoption Benefits**

	Child 1	Child 2	Child 3	
<b>17</b> Maximum exclusion per child. Enter \$14,890 (see instructions) . . . . .	<b>17</b>			
<b>18</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter. } <b>19</b> Subtract line 18 from line 17 . . . . .	<b>18</b>			
<b>20</b> Employer-provided adoption benefits you received in 2022. This amount should be shown in box 12 of your 2022 Form(s) W-2 with code <b>T</b> . . . . .	<b>20</b>			
<b>21</b> Add the amounts on line 20 . . . . .				<b>21</b>
<b>22</b> Enter the <b>smaller</b> of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2022, enter the amount from line 19 . . . . .	<b>22</b>			
<b>23</b> Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	<b>23</b>			
<b>24</b> Is line 23 more than \$223,410? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$223,410 from line 23 . . . . .	<b>24</b>			
<b>25</b> Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	<b>25</b>		x	
<b>26</b> Multiply each amount on line 22 by line 25 . . . . .	<b>26</b>			
<b>27</b> <b>Excluded benefits.</b> Subtract line 26 from line 22 . . . . .	<b>27</b>			
<b>28</b> Add the amounts on line 27 . . . . .				<b>28</b>
<b>29</b> <b>Taxable benefits.</b> Is line 28 more than line 21? <input type="checkbox"/> <b>No.</b> Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1f of Form 1040, 1040-SR, or 1040-NR. <input type="checkbox"/> <b>Yes.</b> Subtract line 21 from line 28. Enter the result as a negative number. Also, enter the result on line 1f of Form 1040, 1040-SR, or 1040-NR. } . . . . .				<b>29</b>



You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

- You paid adoption expenses in 2021, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2021.
- The total adoption expenses you paid in 2022 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2022 or earlier.
- You adopted a child with special needs and the adoption became final in 2022.