

### Qualified Adoption Expenses

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.

OMB No. 1545-0074

**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)<br>Child's name<br>First Last |  | (b)<br>Child's year<br>of birth | Check if child was—                        |   |                           | (f)<br>Child's<br>identifying number | (g)<br>Check if<br>adoption<br>became final in<br>2022 or earlier |
|---------|-----------------------------------|--|---------------------------------|--|---|---------------------------|--------------------------------------|---|
|         |                                   |  |                                 | (c)<br>born before<br>2005 and<br>disabled | (d)<br>a child<br>with special<br>needs | (e)<br>a foreign<br>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?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><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)<br><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?<br><input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10.<br><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  |
| 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?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter. } . . . . .  | <b>18</b> |         |         |           |
| <b>19</b> Subtract line 18 from line 17 . . . . .   | <b>19</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?<br><input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26.<br><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?<br><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.<br><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.