

# Qualified Adoption Expenses

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.

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 2024 or earlier
				(c) born <b>before</b> 2007 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 \$16,810. 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 2024.	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 \$252,150? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$252,150 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 2023 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	

**Part III Employer-Provided Adoption Benefits**

	Child 1	Child 2	Child 3	
<b>17</b> Maximum exclusion per child. Enter \$16,810. 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>18</b>			
<b>19</b> Subtract line 18 from line 17 . . . . .	<b>19</b>			
<b>20</b> Employer-provided adoption benefits you received in 2024. This amount should be shown in box 12 of your 2024 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 2024, 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 \$252,150? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$252,150 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 2023, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2023.
- The total adoption expenses you paid in 2024 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2024 or earlier.
- You adopted a child with special needs and the adoption became final in 2024.