Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Form **8839**

Department of the Treasury
Internal Revenue Service

Qualified Adoption Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8839* for instructions and the latest information.

OMB No. 1545-0074
2025
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	(a) Child's name Last	(b) Child's year of birth	Check if child was— (c) born **before 2008** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2025 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

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 $17,280. See instructions	2					
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter	3					
4	Subtract line 3 from line 2	4					
5	**Qualified adoption expenses.** See instructions	5					
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2025.						
6	Enter the **smaller** of line 4 or line 5	6					
7	Enter modified adjusted gross income. See instructions			7			
8	Is line 7 more than $259,190? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $259,190 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					
11a	Subtract line 10 from line 6	11a					
b	Enter the smaller of the amount on line 11a or $5,000	11b					
c	Add the amounts on line 11b			11c			
12	Add the amounts on line 11a					12	
13	**Refundable adoption credit.** Enter the amount from line 11(c) here and on Form 1040, 1040-SR, or 1040-NR, line 30. If you are claiming an adoption credit for more than three children, see instructions. Continue to line 14					13	
14	Subtract line 13 from line 12. If zero or less, enter -0-					14	
15	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2024 Form 8839 instructions					15	
16	Add lines 14 and 15					16	
17	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions					17	
18	**Nonrefundable adoption credit.** Enter the smaller of line 16 or line 17 here and on Schedule 3 (Form 1040), line 6c. If line 17 is smaller than line 16, you may have a credit carryforward. See instructions					18	

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Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
19	Maximum exclusion per child. Enter $17,280. See instructions	19					
20	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter	20					
21	Subtract line 20 from line 19	21					
22	Employer-provided adoption benefits you received in 2025. This amount should be shown in box 12 of your 2025 Form(s) W-2 with code **T**	22					
23	Add the amounts on line 22					23	
24	Enter the **smaller** of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2025, enter the amount from line 21	24					
25	Enter modified adjusted gross income (from the worksheet in the instructions)	25					
26	Is line 25 more than $259,190? ☐ **No.** Skip lines 26 and 27, and enter -0- on line 28. ☐ **Yes.** Subtract $259,190 from line 25	26					
27	Divide line 26 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	27	× .				
28	Multiply each amount on line 24 by line 27	28					
29	**Excluded benefits.** Subtract line 28 from line 24	29					
30	Add the amounts on line 29					30	
31	**Taxable benefits.** Is line 30 more than line 23? ☐ **No.** Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 1f of Form 1040, 1040-SR, or 1040-NR. ☐ **Yes.** Subtract line 23 from line 30. Enter the result as a negative number. Also, enter the result on line 1f of Form 1040, 1040-SR, or 1040-NR.					31	

TIP

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 2024, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2024.*
- *The total adoption expenses you paid in 2025 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2025 or earlier.*
- *You adopted a child with special needs and the adoption became final in 2025.*

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