

# 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](https://www.irs.gov/Form8839) for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment  
Sequence No. 38



This page is intentionally left blank



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 2023.	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 \$239,230? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10 . . . . . <input type="checkbox"/> <b>Yes.</b> Subtract \$239,230 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 2022 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	
17	Maximum exclusion per child. Enter \$15,950. See instructions . . . . .	17			
18	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 . . . . .	18			
19	Subtract line 18 from line 17 . . . . .	19			
20	Employer-provided adoption benefits you received in 2023. This amount should be shown in box 12 of your 2023 Form(s) W-2 with code <b>T</b> . . . . .	20			
21	Add the amounts on line 20 . . . . .				21
22	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 2023, enter the amount from line 19 . . . . .	22			
23	Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	23			
24	Is line 23 more than \$239,230? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$239,230 from line 23 . . . . .	24			
25	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 . . . . .	25			
26	Multiply each amount on line 22 by line 25 . . . . .	26			
27	<b>Excluded benefits.</b> Subtract line 26 from line 22 . . . . .	27			

28	Add the amounts on line 27 . . . . .	28	
29	<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.	29	



*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 2022, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2022.*
- The total adoption expenses you paid in 2023 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2023 or earlier.*
- You adopted a child with special needs and the adoption became final in 2023.*