



**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](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.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**

**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.

**2026**  
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 2026 or earlier
				(c) born <b>before</b> 2009 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 \$17,670. 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 . . . . .	5				
<b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2026					
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 \$265,080? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$265,080 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				
11a Subtract line 10 from line 6 . . . . .	11a				
11b Enter the smaller of the amount on line 11a or \$5,120 . . . . .	11b				
11c Add the amounts on line 11b . . . . .				11c	
12 Add the amounts on line 11a . . . . .				12	
13 <b>Refundable adoption credit.</b> 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 Nonrefundable Adoption Credit Carryforward Worksheet in the 2025 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	
18a <b>Nonrefundable adoption credit.</b> 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 . . . . .				18a	
18b Nonrefundable credit carryforward to 2027. See instructions . . . . .				18b	

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

Cat. No. 22843L

Form **8839** (2026) Created 5/14/26

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**Part III Employer-Provided Adoption Benefits**

	Child 1	Child 2	Child 3	
<b>19</b> Maximum exclusion per child. Enter \$17,670. See instructions . . . . .	<b>19</b>			
<b>20</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>20</b>			
<b>21</b> Subtract line 20 from line 19 . . . . .	<b>21</b>			
<b>22</b> Employer-provided adoption benefits you received in 2026. This amount should be shown in box 12 of your 2026 Form(s) W-2 with code <b>T</b> . . . . .	<b>22</b>			
<b>23</b> Add the amounts on line 22 . . . . .				<b>23</b>
<b>24</b> Enter the <b>smaller</b> of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2026, enter the amount from line 21 . . . . .	<b>24</b>			
<b>25</b> Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	<b>25</b>			
<b>26</b> Is line 25 more than \$265,080? <input type="checkbox"/> <b>No.</b> Skip lines 26 and 27, and enter -0- on line 28. <input type="checkbox"/> <b>Yes.</b> Subtract \$265,080 from line 25 . . . . .	<b>26</b>			
<b>27</b> 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 . . . . .			<b>27</b> x .	
<b>28</b> Multiply each amount on line 24 by line 27 . . . . .	<b>28</b>			
<b>29 Excluded benefits.</b> Subtract line 28 from line 24 . . . . .	<b>29</b>			
<b>30</b> Add the amounts on line 29 . . . . .				<b>30</b>
<b>31 Taxable benefits.</b> Is line 30 more than line 23? <input type="checkbox"/> <b>No.</b> 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. <input type="checkbox"/> <b>Yes.</b> 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. } . . . . .				<b>31</b>

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*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 2025, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2025.*
- *The total adoption expenses you paid in 2026 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2026 or earlier.*
- *You adopted a child with special needs and the adoption became final in 2026.*