



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

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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 for instructions and the latest information.

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 Last | | (b) Child's year of birth | Check if child was— | | | (f) Child's identifying number | (g) Check if adoption became final in 2025 or earlier |
|---------|---------------------------------------|--|---------------------------------|--|---|---------------------------|--------------------------------------|---|
| | | | | (c) born before 2008 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 \$17,280. See instructions | 2 | | | | |
| 3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> 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? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> 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 | 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 2024 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 Adoption credit. 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** (2025)

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

Part III Employer-Provided Adoption Benefits

| | Child 1 | Child 2 | Child 3 | |
|---|-----------|---------|---------------|-----------|
| 17 Maximum exclusion per child. Enter \$17,280. See instructions | 17 | | | |
| 18 Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter | 18 | | | |
| 19 Subtract line 18 from line 17 | 19 | | | |
| 20 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 | 20 | | | |
| 21 Add the amounts on line 20 | | | | 21 |
| 22 Enter the smaller of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2025, 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 \$259,190? <input type="checkbox"/> No. Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> Yes. Subtract \$259,190 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 x . | |
| 26 Multiply each amount on line 22 by line 25 | 26 | | | |
| 27 Excluded benefits. Subtract line 26 from line 22 | 27 | | | |
| 28 Add the amounts on line 27 | | | | 28 |
| 29 Taxable benefits. Is line 28 more than line 21? <input type="checkbox"/> No. 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"/> Yes. 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 |

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE



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.*