



# Adoption Tax Credit

Taxpayers who adopted or started the adoption process during the year may qualify for the adoption credit. This credit can be applied to international, domestic, private and public foster care adoptions.

## How to claim the credit

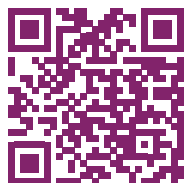
Complete **Form 8839, Qualified Adoption Expenses**, to figure how much credit you can claim on your tax return.



### Basic information/tax benefit

The tax credit is for qualified expenses paid to adopt a child:

- \* Employer-provided adoption assistance can be excluded from income.
- \* Up to \$5,000 of the credit is refundable even if no tax is owed. The unused non-refundable portion of the credit can be carried forward for up to five years.
- \* Maximum adoption credit is \$17,280 per adopted child. There are income limits that could affect the amount of the credit.
- \* Adopted child must be under age 18 or is physically or mentally incapable of self-care.



[IRS.gov/adoption](https://www.irs.gov/adoption)

### Qualified expenses include

- \* Reasonable and necessary adoption fees.
- \* Court costs and legal fees.
- \* Adoption-related travel expenses like meals and lodging.
- \* Other expenses directly related to the legal adoption of a qualified child.

Expenses may qualify even if you pay them before an adoptive child is identified. For example, some future adoptive parents pay for a home study at the beginning of the adoption process. You can claim the fees as qualified adoption expenses.

You can't claim this credit for the adoption of your spouse's child.

But you can claim qualified adoption expenses paid if you are a registered domestic partner who lives in a state that allows a second parent or co-parent to adopt their partner's child, if the expenses qualify for the credit.