



ADOPTION TAX CREDIT



If a taxpayer adopts an eligible child, they may be able to claim the Adoption Credit. Qualified adoption expenses are limited to

\$17,280

per qualifying child for 2025. The credit applies to international, domestic, private or public foster care adoptions.

ELIGIBILITY

To be eligible for the Adoption Tax Credit, a taxpayer must have a modified adjusted gross income of either **\$259,190** or less (without a reduction in the credit or exclusion) or **\$299,190** or less (with a reduction in the credit or exclusion). The taxpayer must also have a “qualified child” who is under age 18 or physically or mentally incapable of self-care.



Income of

\$259,190

\$299,190

or less

ELIGIBLE EXPENSES

Qualified adoption expenses are reasonable and necessary expenses you paid to adopt, including:



- Adoption fees
- Attorney fees
- Court costs
- Travel expenses (including meals and lodging) while away from home
- Other expenses directly related to, or for the principal purpose of, the legal adoption
- Expenses paid before identifying an eligible child, such as home study fees

REFUNDABLE CREDIT

For tax year 2025, a portion of the Adoption Credit is refundable up to **\$5,000** per eligible child.



**Up to
\$5,000**

**Maximum of
5 Years**



NON-REFUNDABLE PORTION

The non-refundable portion of the credit can be carried forward for a maximum of **5 years**.

CHILDREN WITH SPECIAL NEEDS

If a child with special needs is adopted, families may qualify for the full credit amount, even if they had no qualified expenses, provided they meet income requirements.

INDIAN TRIBAL GOVERNMENTS

Beginning in 2025, Indian tribal governments have the same authority as State governments to determine whether a child has special needs for the purpose of claiming the Adoption Credit.

INFORMATION

Find additional information on eligibility and claiming the credit on the [Adoption Credit](#) page on IRS.gov or on the [One, Big, Beautiful Bill provisions](#) page.