

Qualified Adoption Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or 1040NR.**

▶ **Go to www.irs.gov/Form8839 for instructions and the latest information.**

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 2017 or earlier
				(c) born before 2000 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				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 2017.				
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 \$203,540? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> Yes. Subtract \$203,540 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 × .
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 2016 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 Form 1040, line 54, or Form 1040NR, line 51. Check box c on that line and enter " 8839 " in the space next to box c . 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	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 2017. This amount should be shown in box 12 of your 2017 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 2017, 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 \$203,540? <input type="checkbox"/> No. Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> Yes. Subtract \$203,540 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 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> Yes. Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.							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 2016, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2016.
- The total adoption expenses you paid in 2017 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2017 or earlier.
- You adopted a child with special needs and the adoption became final in 2017.