



# 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.