

Qualified Adoption Expenses

OMB No. 1545-0074

Form **8839**

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.

2018

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		(b) Child's year of birth	Check if child was -			(f) Child's identifying number	(g) Check if adoption became final in 2018 or earlier
	First	Last		(c) born before 2001 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 page 2 next.

Part II Adoption Credit

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child	2 \$13,810.00	\$13,810.00	\$13,810.00	
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			
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 \$207,140? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> Yes. Subtract \$207,140 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 2017 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 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			

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8839** (2018)