Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to *www.irs.gov/Form8839* for instructions and the latest information.**

OMB No. 1545-0074

2021
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 - (c) born **before 2004** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2021 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

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. Enter $14,440 (see instructions)	2					
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **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 2021.						
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 $216,660? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $216,660 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 2020 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 6c. 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.