

Qualified Adoption Expenses

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.

OMB No. 1545-0074

2017

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 page 2 next.

Part II Adoption Credit

| | Child 1 | Child 2 | Child 3 | | |
|--|---------|-------------|-------------|-------------|-----|
| 2 Maximum adoption credit per child | 2 | \$13,570.00 | \$13,570.00 | \$13,570.00 | |
| 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 Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2017. 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 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 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 |

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

Form **8839** (2017)