

# 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](http://www.irs.gov/Form8839) for instructions and the latest information.

OMB No. 1545-0074

**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  First Last		(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
				(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 . . . . .	<b>2</b>	\$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"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	<b>3</b>					
4 Subtract line 3 from line 2 . . . . .	<b>4</b>					
5 <b>Qualified adoption expenses</b> (see instructions) . . . . .	<b>5</b>					
<b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2018.						
6 Enter the <b>smaller</b> of line 4 or line 5	<b>6</b>					
7 Enter modified adjusted gross income (see instructions) . . . . .					<b>7</b>	
8 Is line 7 more than \$207,140? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$207,140 from line 7 . . . . .					<b>8</b>	
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 . . . . .						<b>9</b> X
10 Multiply each amount on line 6 by line 9 . . . . .	<b>10</b>					
11 Subtract line 10 from line 6 . . . . .	<b>11</b>					
12 Add the amounts on line 11 . . . . .						<b>12</b>
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2017 Form 8839 instructions . . . . .						<b>13</b>
14 Add lines 12 and 13 . . . . .						<b>14</b>
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions . . . . .						<b>15</b>
16 <b>Adoption Credit.</b> 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 <b>c</b> on that line and enter " <b>8839</b> " in the space next to box <b>c</b> . If line 15 is smaller than line 14, you may have a credit carryforward (see instructions) . . . . .						<b>16</b>

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

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