

**Part III Employer-Provided Adoption Benefits**

		Child 1	Child 2	Child 3	
17	Maximum exclusion per child. Enter \$14,440 (see instructions) . . . . .	17			
18	Did you receive employer-provided adoption benefits 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. ]	18			
19	Subtract line 18 from line 17 . . . . .	19			
20	Employer-provided adoption benefits you received in 2021. This amount should be shown in box 12 of your 2021 Form(s) W-2 with code T . . . . .	20			
21	Add the amounts on line 20 . . . . .				21
22	Enter the <b>smaller</b> of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2021, enter the amount from line 19 . . . . .	22			
23	Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	23			
24	Is line 23 more than \$216,660? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$216,660 from line 23 . . . . .	24			
25	Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .			25	X
26	Multiply each amount on line 22 by line 25 . . . . .	26			
27	<b>Excluded benefits.</b> Subtract line 26 from line 22. . . . .	27			
28	Add the amounts on line 27 . . . . .				28
29	<b>Taxable benefits.</b> Is line 28 more than line 21? <input type="checkbox"/> <b>No.</b> Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR. On the dotted line next to line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR by the amount on Form 8839, line 29. Enter the result on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR. Enter "SNE" on the dotted line next to the entry line. ]				29

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

**TIP**

- You paid adoption expenses in 2020, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2020.
- The total adoption expenses you paid in 2021 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2021 or earlier.
- You adopted a child with special needs and the adoption became final in 2021.