

**Form 8839**

Department of the Treasury  
Internal Revenue Service

# Qualified Adoption Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.

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

OMB No. 1545-0123

**2025**

Attachment  
Sequence No. **38**



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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 2025 or earlier
				(c) born <b>before</b> 2008 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1	First	Last		<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 the back next.

Part II

Adoption Credit

		Child 1	Child 2	Child 3	
2	Maximum adoption credit per child. Enter \$17,280. See instructions . . . . .				
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 . . . . .				

4	Subtract line 3 from line 2 . . . . .	4				
5	<b>Qualified adoption expenses.</b> See instructions . . . . .	5				
	<b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2025.					
6	Enter the <b>smaller</b> of line 4 or line 5 . . . . .	6				
7	Enter modified adjusted gross income. See instructions . . . . .	7				
8	Is line 7 more than \$259,190? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$259,190 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				×
10	Multiply each amount on line 6 by line 9 . . . . .	10				
11a	Subtract line 10 from line 6 . . . . .	11a				
b	Enter the smaller of the amount on line 11a or \$5,000	11b				
c	Add the amounts on line 11b . . . . .	11c				
12	Add the amounts on line 11a . . . . .	12				
13	<b>Refundable adoption credit.</b> Enter the amount from line 11(c) here and on Form 1040, 1040-SR, or 1040-NR, line 30. If you are claiming an adoption credit for more than three children, see instructions. Continue to line 14 . . . . .	13				
14	Subtract line 13 from line 12. If zero or less, enter -0- . . . . .	14				
15	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2024 Form 8839 instructions . . . . .	15				
16	Add lines 14 and 15 . . . . .	16				
17	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions . . . . .	17				
18	<b>Nonrefundable adoption credit.</b> Enter the smaller of line 16 or line 17 here and on Schedule 3 (Form 1040), line 6c. If line 17 is smaller than line 16, you may have a credit carryforward. See instructions .	18				

### Part III Employer-Provided Adoption Benefits

		Child 1	Child 2	Child 3	
19	Maximum exclusion per child. Enter \$17,280. See instructions . . . . .	19			
20	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 . .	20			
21	Subtract line 20 from line 19 . . . . .	21			
22	Employer-provided adoption benefits you received in 2025. This amount should be shown in box 12 of your 2025 Form(s) W-2 with code <b>T</b> . . . . .	22			
23	Add the amounts on line 22 . . . . .				23
24	Enter the <b>smaller</b> of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2025, enter the amount from line 21 .	24			
25	Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	25			
26	Is line 25 more than \$259,190? <input type="checkbox"/> <b>No.</b> Skip lines 26 and 27, and enter -0- on line 28. <input type="checkbox"/> <b>Yes.</b> Subtract \$259,190 from line 25 . . . . .	26			
27	Divide line 26 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	27			
28	Multiply each amount on line 24 by line 27 . . . . .	28			
29	<b>Excluded benefits.</b> Subtract line 28 from line 24 . .	29			
30	Add the amounts on line 29 . . . . .				30
31	<b>Taxable benefits.</b> Is line 30 more than line 23? <input type="checkbox"/> <b>No.</b> Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 1f of Form 1040, 1040-SR, or 1040-NR. <input type="checkbox"/> <b>Yes.</b> Subtract line 23 from line 30. Enter the result as a negative number. Also, enter the result on line 1f of Form 1040, 1040-SR, or 1040-NR.				31



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

- You paid adoption expenses in 2024, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2024.*
- The total adoption expenses you paid in 2025 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2025 or earlier.*
- You adopted a child with special needs and the adoption became final in 2025.*