



☐ Qualified expenses to claim

Claim only reasonable and necessary adoption expenses such as:

- ☐ Court costs,
- ☐ Attorney fees,
- ☐ Adoption agency fees,
- ☐ Travel expenses related to the adoption.

□ Documents to keep

Keep clear records showing what you paid and to whom for each year:

- Save receipts and invoices,
- □ Keep copies of bank or credit card statements.
- Keep legal adoption agreements or court documents.

☐ Final check before filing

- Make sure all expenses quafify as adoption costs,
- Verify that you included all required forms(Form 8839, W-7A, or W-7),
- Review your records for accuracy before submitting your return.

- ☐ If the child is a U.S. citizen or resident alien and you cannot get a Social Security Number (SSN) for the child before filing your return:
 - Apply for an Adoption Taxpayer Identification Number (ATIN) using Form W-7A.
- ☐ If the child is NOT a U.S. citizen or resident alien and you cannot get a SSN for the child before filing your return:
 - Apply for an Individual Taxpayer Identification Number (ITIN) using Form W-7.

For more information, visit: IRS.gov/adoption

