



Note: *The draft you are looking for begins on the next page.*

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Form **8839**

Qualified Adoption Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8839 for instructions and the latest information.

2025
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.

Table with 8 columns: (a) Child's name (First, Last), (b) Child's year of birth, (c) born before 2008 and disabled, (d) a child with special needs, (e) a foreign child, (f) Child's identifying number, (g) Check if adoption became final in 2025 or earlier. Rows for Child 1, 2, 3.

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

Table for Adoption Credit with columns for Child 1, Child 2, Child 3. Rows 2-18 detailing calculations for maximum credit, modified AGI, and refundable/nonrefundable credit.

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

Cat. No. 22843L

Form **8839** (2025) Created 9/2/25

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Part III Employer-Provided Adoption Benefits

| | | Child 1 | Child 2 | Child 3 | |
|-----------|---|-----------|-----------|---------|-----------|
| 19 | Maximum exclusion per child. Enter \$17,280. See instructions | | | | |
| 20 | Did you receive employer-provided adoption benefits 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 | | | | |
| 21 | Subtract line 20 from line 19 | | | | |
| 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 T | | | | |
| 23 | Add the amounts on line 22 | | | | 23 |
| 24 | Enter the smaller 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 | | | | |
| 25 | Enter modified adjusted gross income (from the worksheet in the instructions) | 25 | | | |
| 26 | Is line 25 more than \$259,190? <input type="checkbox"/> No. Skip lines 26 and 27, and enter -0- on line 28. <input type="checkbox"/> Yes. 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 | x . | |
| 28 | Multiply each amount on line 24 by line 27 | 28 | | | |
| 29 | Excluded benefits. Subtract line 28 from line 24 | 29 | | | |
| 30 | Add the amounts on line 29 | | | | 30 |
| 31 | Taxable benefits. Is line 30 more than line 23? <input type="checkbox"/> No. 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"/> Yes. 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 |

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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.*