

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or 1040NR.**

▶ **For information about Form 8839 and its separate instructions, see [www.irs.gov/form8839](http://www.irs.gov/form8839).**

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 2014 or earlier
				(c) born <b>before</b> 1997 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 the back next.

**Part II Adoption Credit**

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child . . . . .				<b>2</b>
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. } 3				
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 2014.				
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 \$197,880? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$197,880 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> × .
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 2013 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 Form 1040, line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter "8839" 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>

**Part III Employer-Provided Adoption Benefits**

	Child 1	Child 2	Child 3	
<b>17</b> Maximum exclusion per child	<b>17</b>			
<b>18</b> 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.	<b>18</b>			
<b>19</b> Subtract line 18 from line 17	<b>19</b>			
<b>20</b> Employer-provided adoption benefits you received in 2014. This amount should be shown in box 12 of your 2014 Form(s) W-2 with code <b>T</b>	<b>20</b>			
<b>21</b> Add the amounts on line 20				<b>21</b>
<b>22</b> 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 2014, enter the amount from line 19	<b>22</b>			
<b>23</b> Enter modified adjusted gross income (from the worksheet in the instructions)	<b>23</b>			
<b>24</b> Is line 23 more than \$197,880? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$197,880 from line 23	<b>24</b>			
<b>25</b> 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			<b>25</b>	x
<b>26</b> Multiply each amount on line 22 by line 25	<b>26</b>			
<b>27 Excluded benefits.</b> Subtract line 26 from line 22	<b>27</b>			
<b>28</b> Add the amounts on line 27				<b>28</b>
<b>29 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 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, 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 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.				<b>29</b>

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 2013, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2013.
- The total adoption expenses you paid in 2014 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2014 or earlier.
- You adopted a child with special needs and the adoption became final in 2014.