

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 2020 or earlier |
|---------|---------------------|------|------------------------------|--------------------------------------|-----------------------------------|--------------------------|-----------------------------------|--|
| | First | Last | | (c) born before 2003 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. Enter \$14,300 (see instructions) | 2 | | | | |
| 3 Did you file Form 8839 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. | 3 | | | | |
| 4 Subtract line 3 from line 2 | 4 | | | | |
| 5 Qualified adoption expenses (see instructions) | 5 | | | | |
| Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2020. | 6 | | | | |
| 6 Enter the smaller of line 4 or line 5 | 6 | | | | |
| 7 Enter modified adjusted gross income (see instructions) | | 7 | | | |
| 8 Is line 7 more than \$214,520? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> Yes. Subtract \$214,520 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 | x |
| 10 Multiply each amount on line 6 by line 9 | 10 | | | | |
| 11 Subtract line 10 from line 6 | 11 | | | | |
| 12 Add the amounts on line 11 | | | | 12 | |
| 13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2019 Form 8839 instructions | | | | 13 | |
| 14 Add lines 12 and 13 | | | | 14 | |
| 15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions | | | | 15 | |
| 16 Adoption Credit. Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 6. Check box c on that line and enter "8839" in the space next to box c . If line 15 is smaller than line 14, you may have a credit carryforward (see instructions) | | | | 16 | |

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

Cat. No. 22843L

Form **8839** (2020)

Part III Employer-Provided Adoption Benefits

| | Child 1 | Child 2 | Child 3 | |
|---|-----------|---------|-------------|-----------|
| 17 Maximum exclusion per child. Enter \$14,300 (see instructions) | 17 | | | |
| 18 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. } | 18 | | | |
| 19 Subtract line 18 from line 17 | 19 | | | |
| 20 Employer-provided adoption benefits you received in 2020. This amount should be shown in box 12 of your 2020 Form(s) W-2 with code T | 20 | | | |
| 21 Add the amounts on line 20 | | | | 21 |
| 22 Enter the smaller of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2020, 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 \$214,520? <input type="checkbox"/> No. Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> Yes. Subtract \$214,520 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 Excluded benefits. Subtract line 26 from line 22 | 27 | | | |
| 28 Add the amounts on line 27 | | | | 28 |
| 29 Taxable benefits. Is line 28 more than line 21? <input type="checkbox"/> No. 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"/> Yes. 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.



- You paid adoption expenses in 2019, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2019.
- The total adoption expenses you paid in 2020 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2020 or earlier.
- You adopted a child with special needs and the adoption became final in 2020.