

# Adoption Tax Credits

8839

► Your Name/s:

The adoption tax credit is available to parents if any of the following statements are true:

1. You paid qualified adoption expenses for an eligible U.S. CHILD in:
  - a) 2018 and the adoption wasn't final at the end of 2018, OR
  - b) 2019 and the adoption became final in 2019.
2. You adopted an eligible U.S. child with special needs and the adoption became final in 2019. You may be able to take the credit even if you didn't pay any qualified adoption expenses.
3. You paid qualified adoption expenses in connection with the adoption of an eligible **Foreign Child** in:
  - a) 2018 or prior years and the adoption became final in 2019 OR
  - b) 2019 and the adoption became final 2019

**Child with Special Needs** If you adopt an eligible child with special needs, you may be able to exclude up to **\$14,080** (minus any qualified adoption expenses claimed for the same child in a prior year.) Exclusion may be available even if your employer didn't pay any qualified adoption expenses,

provided the employer has a written qualified adoption assistance program.

**Qualified Adoption Expenses** are expenses such as adoption fees, court and attorney costs, travel expenses, including meals and lodging while away from home and other expenses directly related to the adoption process of an eligible child.

**An Eligible Child** is any U.S. child UNDER 18 years old, OR foreign child healthy or not, who at the end of the process becomes a U.S. resident.

For **2019**, the tax credit is up to **\$14,080** of qualified adoption expenses, provided your adjusted gross income, AGI, is less than **\$211,160**. If your AGI is above that amount, but less than **\$251,160**, you will receive a partial credit. If your credit exceeds your taxes, you will receive a refund.

CHILD'S FIRST NAME	CHILD'S LAST NAME	CHILD'S YEAR OF BIRTH	BORN BEFORE 2001 + DISABLED	SPECIAL NEEDS CHILD	FOREIGN CHILD	SOCIAL SECURITY NUMBER OR TAX ID NO. (TIN)	QUALIFIED ADOPTION COSTS	ADOPTION FINAL IN 2019 OR EARLIER
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$	<input type="checkbox"/>

\* Did you claim an adoption credit in a prior year for the same child?      Yes      No

&\$ Did you receive employer-provided adoption benefits for a prior year?      Yes      No

20. Employer-provided adoption benefits received in 2019 were \$\_\_\_\_\_ (See your W-2, Box 12, Code T)