



## **Federal IRS Income Tax Form for Tax Year 2008 (1/1/2008-12/31/2008)**

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# Qualified Adoption Expenses

▶ Attach to Form 1040 or 1040NR.  
 ▶ See separate instructions.

|                         |                             |
|-------------------------|-----------------------------|
| Name(s) shown on return | Your social security number |
|-------------------------|-----------------------------|

**Before you begin:** See **Definitions** on page 1 of the instructions.

**Part I Information About Your Eligible Child or Children**—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

| 1       | (a)<br>Child's name<br><br>First Last |  | (b)<br>Child's year<br>of birth | Check if child was—                        |   |                              | (f)<br>Child's<br>identifying number |
|---------|---------------------------------------|--|---------------------------------|--|---|------------------------------|--------------------------------------|
|         |                                       |  |                                 | (c)<br>born before<br>1991 and<br>disabled | (d)<br>a child<br>with special<br>needs | (e)<br>a<br>foreign<br>child |                                      |
| Child 1 |                                       |  |                                 | <input type="checkbox"/>                   | <input type="checkbox"/>                | <input type="checkbox"/>     |                                      |
| Child 2 |                                       |  |                                 | <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), that begin on page 2, 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 |             |
|---|----------|---------|-------------|
| 2 Maximum adoption credit per child . . . . .   | \$11,650 | 00      | \$11,650 00 |
| 3 Did you file Form 8839 for a prior year for the same child?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> See page 3 of the instructions for the amount to enter.   |          |         |             |
| 4 Subtract line 3 from line 2 . . . . .   |          |         |             |
| 5 <b>Qualified adoption expenses</b> (see page 3 of the instructions) . . . . .<br><b>Caution.</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2008.   |          |         |             |
| 6 Enter the <b>smaller</b> of line 4 or line 5 . . . . .  |          |         |             |
| 7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12 . . . . .  |          |         | 7           |
| 8 Modified adjusted gross income (see page 3 of the instructions) . . . . .   |          |         | 8           |
| 9 Is line 8 more than \$174,730?<br><input type="checkbox"/> <b>No.</b> Skip lines 9 and 10, and enter -0- on line 11.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$174,730 from line 8 . . . . .   |          |         | 9           |
| 10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .  |          |         | 10          |
| 11 Multiply line 7 by line 10 . . . . .   |          |         | 11          |
| 12 Subtract line 11 from line 7 . . . . .   |          |         | 12          |
| 13 Credit carryforward from prior years (line 23 of your <b>Credit Carryforward Worksheet</b> on page 5 of the <b>2007</b> Form 8839 instructions) . . . . .  |          |         | 13          |
| 14 Add lines 12 and 13 . . . . .  |          |         | 14          |
| 15 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .  |          |         | 15          |
| 16 <b>1040 filers:</b> Enter the total of any amounts from Form 1040, lines 47 through 51; line 12 of the Line 11 Worksheet in Pub. 972 (see page 3 of the instructions); and Form 8396, line 11.<br><br><b>1040NR filers:</b> Enter the total of any amounts from Form 1040NR, lines 44 through 46; line 12 of the Line 11 Worksheet in Pub. 972 (see page 3 of the instructions); and Form 8396, line 11. |          |         | 16          |
| 17 Subtract line 16 from line 15 . . . . .  |          |         | 17          |
| 18 <b>Adoption credit.</b> Enter the smaller of line 14 or line 17 here and include on Form 1040, line 53, or Form 1040NR, line 48. Check box <b>b</b> on that line. If line 17 is smaller than line 14, you may have a credit carryforward (see page 5 of the instructions) . . . . .  |          |         | 18          |

**Part III Employer-Provided Adoption Benefits**

|           |   | Child 1   |             | Child 2   |             |           |
|-----------|---|-----------|-------------|-----------|-------------|-----------|
| <b>19</b> | Maximum exclusion per child . . . . .   | <b>19</b> | \$11,650 00 |           | \$11,650 00 |           |
| <b>20</b> | Did you receive employer-provided adoption benefits for a prior year for the same child?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> See page 6 of the instructions for the amount to enter.  | <b>20</b> |             |           |             |           |
| <b>21</b> | Subtract line 20 from line 19 . . . . .   | <b>21</b> |             |           |             |           |
| <b>22</b> | Employer-provided adoption benefits you received in 2008. This amount should be shown in box 12 of your 2008 Form(s) W-2 with code <b>T</b> . . . . .   | <b>22</b> |             |           |             |           |
| <b>23</b> | Add the amounts on line 22 . . . . .  |           |             |           |             | <b>23</b> |
| <b>24</b> | Enter the <b>smaller</b> of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2008, enter the amount from line 21 . . . . .  | <b>24</b> |             |           |             |           |
| <b>25</b> | Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31 . . . . .  |           |             | <b>25</b> |             |           |
| <b>26</b> | Modified adjusted gross income (from the worksheet on page 6 of the instructions) . . . . .   | <b>26</b> |             |           |             |           |
| <b>27</b> | Is line 26 more than \$174,730?<br><input type="checkbox"/> <b>No.</b> Skip lines 27 and 28, and enter -0- on line 29.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$174,730 from line 26 . . . . .  | <b>27</b> |             |           |             |           |
| <b>28</b> | Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .  |           |             | <b>28</b> | ×           |           |
| <b>29</b> | Multiply line 25 by line 28 . . . . .   |           |             | <b>29</b> |             |           |
| <b>30</b> | <b>Excluded benefits.</b> Subtract line 29 from line 25 . . . . .   |           |             |           |             | <b>30</b> |
| <b>31</b> | <b>Taxable benefits.</b> Is line 30 more than line 23?<br><input type="checkbox"/> <b>No.</b> Subtract line 30 from line 23. 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."<br><input type="checkbox"/> <b>Yes.</b> Subtract line 23 from line 30. 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 31. 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>31</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 2007, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2007.
- The total adoption expenses you paid in 2008 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2008 or earlier.
- You adopted a child with special needs and the adoption became final in 2008.