

## **Qualified Adoption Expenses**

► Attach to Form 1040 or 1040A.

See separate instructions.

OMB No. 1545-0074 2005 Attachment

Sequence No. 38 Your social security number

Name(s) shown on return

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

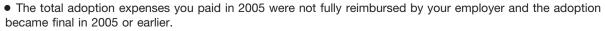
Par		out Your Eligible details, including w						ete thi	s part.	See pag	ge 2 o	f the
1					Check if child was—							
·	<b>(a)</b> Child's name First Last			<b>(b)</b> Child's year of birth	(c) born bef 1988 ar was disat	nd v	with special	<b>(e)</b> a foreign child	<b>(f)</b> Child's identifying number			
Child 1												
Child 2											·	
Caut	tion: If the child was a f	oreign child, see <b>Spe</b>	cial ru	l <b>es</b> in the ins	tructions	for li	ine 1, colu	mn (e),	that be	egin on pa	ge 2, b	efore
-	complete Part II or Part	-	nploye	r-provided a	doption	bene	efits, comp	olete Pa	rt III or	the back	next.	
	t II Adoption Credi			loiming the n	aartaaaa	inter	act exadit	/for hol	dara of	avalified r	~~~	
	Refore you begin: If you redit certificates issued											
				Child			Child 2					
			2	\$10,63	30 00		\$10,63	0 00	-			
2 3			2	φ10,00	50 00		φ10,03		-			
0	Did you file Form 8839 for a prior year for the same child?											
	<b>No.</b> Enter -0	)										
	Yes. See page 4 c		3						_			
	for the amount to e		4									
4 5	Subtract line 3 from line Qualified adoption ex								-			
5	A		5									
	Caution: Your qualified	adoption expenses										
	may not be equal to the	adoption expenses										
•	you paid in 2005.	4 II E	6									
6 7	Enter the <b>smaller</b> of line 4 or line 5 6			augh 11 and	ontor 0		ine 10		7			
7 8	Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12								L			
9	Is line 8 more than \$159,450?											
	<b>No.</b> Skip lines 9 a		on line	11.								
	☐ Yes. Subtract \$159	-			. 9				_			
10	Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do							10	×			
11	not enter more than "1.000"							• •	11	/		
12	Multiply line 7 by line 10 . </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>12</td> <td></td> <td></td> <td></td>								12			
13	Credit carryforward fro											
	page 4 of the 2004 For								13			<u> </u>
14	Add lines 12 and 13.							• • •	14			
15	Enter the amount from F			,	. 15				-			
16		e total of the amounts es 47 through 52, plus										
		credit from Form 8396	-		16							
	<b>1040A filers:</b> Enter the total of the amounts from Form											
	1040A,	lines 29 through 33.										
17	Subtract line 16 from li								17			<u> </u>
18	Adoption credit. Enter											
	Form 1040A, line 34. It (see page 4 of the inst								18			
For	Paperwork Reduction						Cat. No. 2		1.0	Form	8839	(2005)
		,, ,										,00)

TIP

## Part III Employer-Provided Adoption Benefits

			Child 1		Child 2			
19	Maximum exclusion per child	19	\$10,630	00	\$10,630	00		
20	Did you receive <b>employer-provided</b> <b>adoption benefits</b> for a prior year for the same child? <b>No.</b> Enter -0 <b>Yes.</b> See page 4 of the instructions for the amount to enter.	20						
21	Subtract line 20 from line 19							
22	Employer-provided adoption benefits you received in 2005. This amount should be shown in box 12 of your 2005 Form(s) W-2 with code <b>T</b> .	22						
23	Add the amounts on line 22						23	
24	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 2005, enter the amount from line 21	24						
25	Add the amounts on line 24. If zero, skip line -0- on line 30, and go to line 31	through 29, enter	25					
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)							
27	Is line 26 more than \$159,450?			-				
28	Divide line 27 by \$40,000. Enter the result to at least three places). Do not enter more	,	28	× .	1			
29	Multiply line 25 by line 28		29					
<b>30 Excluded benefits.</b> Subtract line 29 from line 25							30	
31	<b>31 Taxable benefits.</b> Is line 30 more than line 23?							
	No. Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "AB."							
	Yes. 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 1040A by the amount on Form 8839, line 31, and enter the result on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "SNE."						31	

You may be able to claim the adoption credit in Part II on the front of this form if either of the following applies.



• You adopted a child with special needs and the adoption became final in 2005.

