



**Instructions:**

One worksheet should be completed for each child.

The maximum amount of expenses eligible for the credit is \$12,150 for all children. If the child is a special needs child who is a US-citizen or resident, the maximum amount is \$12,150 regardless of the amount of qualified adoption expenses after 2002. If more than one person is adopting the same child, the maximum applies to the combined expenses.

The credit is generally available in the year after the expense is incurred. However, in the year that the adoption is final, expenses incurred in that year are eligible for the credit in that same year.

In the case of an international adoption, the credit is only available in the year in which the adoption is finalized.

Qualifying expenses include adoption fees, court costs, attorney's fees, and other expenses that are directly related to the legal adoption of an eligible child (such as social service review and transportation costs). The adoption credit has been made permanent for special and non-special needs adoptions.