Form **8839**

Qualified Adoption Expenses

► Attach to Form 1040 or 1040A.

► See separate instructions.

OMB No. 1545-1552

2003

Attachment

Department of the Treasury Internal Revenue Service Name(s) shown on return

Sequence No. 38

Your social security number

			need to understand the		-		nitior					oncoc	
Par	Eligible Chil		 Employer-Propout Your Eligible 				mus				Ption Exp		
rai			details, including w						cie iiii	s part.	See page	5 Z UI	ı ınc
1			<u> </u>					child was—					
•		(a			(b) Child's year	(c) born bef o	ore	(d) a child	(e) a		(f) Child's		
		Child's	s name		of birth	1986 an	ıd \	with special	foreign	i	dentifying nur	nber	
	First		Last			was disab	oled	needs	child				
Child 1											1		
Child													
2											<u> </u>		
			foreign child, see Spe III. If you received en										efore
	t II Adoptic		•	ipioyei	r-provided at	ιοριιστί	Derre	111.5 , COM	Jiele Fa	iit iii Oii	THE DACK I	EXI.	
			ou are filing Form 10)40 and	d are claimin	a the mo	ortgad	ae interest	t credit	(see the	e instructio	ns for	
			st complete Form 83							(
					Child	1		Child 2					
2	Navina ma				\$10,16	00 00		\$10,16	00 00				
	Maximum cred		B9 for a prior year?	2	Ψ10,10	,0 00		Ψ10,10	,0 00				
5	□ No . Ente)										
			of the instructions	3									
			nt to enter.										
	Subtract line 3			4									
5			ualified adoption of the instructions)	5									
	•		adoption expenses										
			adoption expenses										
	you paid in 20												
	Enter the sma			6									
			ne 6. If zero, skip line:		-		on li	ne 12					
	-	-	ted gross income (see p	age 4 c	of the instructio	ns) 8							
,		line 8 more than \$152,390? No. Skip lines 9 and 10, and enter -0- on line 11.											
	:		2,390 from line 8 .			9							
10	Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do												
			.000"							10	X	•	
		-	0							11			_
			m prior years. Enter										
			eet on page 4 of the							13			
		dd lines 12 and 13							14			<u> </u>	
			form 1040, line 43, or			. 15							
16	1040 filers: Enter the total of the amounts from Form 1040, lines 44 through 49, plus any mortgage												
	interest credit from Form 8396, line 11.												
	1040A filers: Enter the total of the amounts from Form												
	1040A, lines 29 through 33.												
			ne 15							17			
18			the smaller of line 1										
			line 17 is smaller than							18			

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Part III Employer-Provided Adoption Benefits

			Child 1		Child 2	
19	Maximum exclusion per child	19	\$10,160	00	\$10,160	00
20	Did you receive employer-provided adoption benefits for a prior year?					
	No. Enter -0☐ Yes. See page 4 of the instructions for the amount to enter.	20				
21	Subtract line 20 from line 19	21				
22	Enter the total amount of employer-provided adoption benefits you received in 2003. This amount should be shown in box 12 of your 2003 Form(s) W-2 with code T	22				
23	Add the amounts on line 22					
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2003, 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	es 26 	through 29, enter	25		
26	Enter your modified adjusted gross income (from the worksheet on page 5 of the instructions) 26					
27	Is line 26 more than \$152,390? ☐ No. Skip lines 27 and 28, and enter -0- on line 29. ☐ Yes. Subtract \$152,390 from line 26					
28	Divide line 27 by \$40,000. Enter the result to at least three places). Do not enter more			28	× .	
29	Multiply line 25 by line 28			29		
30	Excluded benefits. Subtract line 29 from	line 2	5			•
31	Taxable benefits. Is line 30 more than line	23?				
	 No. Subtract line 30 from line 23. Als of Form 1040 or 1040A. On the line 1040A. Subtract line 23 from line 30. Enter would enter on line 7 of Form 1040 enter the result on line 7 of Form 1040A. 	ine ne the re or 1	ext to line 7, enter esult as a negative 040A by the amou	"AB. numbent on I	" er. Reduce the tota Form 8839, line 31,	l you and



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

- The total adoption expenses you paid in 2003 were not fully reimbursed by your employer and the adoption became final in 2003 or earlier.
- You adopted a child with special needs and the adoption became final in 2003.