

Table 1. List of Documents That Need To Be Attached To Your Return If You Are Claiming Adoption Credit

IF...	AND...	THEN attach a copy of
Domestic Adoption	In-Process	One or more of the following documents: <ul style="list-style-type: none"> • A home study completed by an authorized placement agency. • A placement agreement with an authorized placement agency. • A document signed by a hospital official authorizing the release of a newborn child from the hospital to you for legal adoption. • A court document ordering or approving the placement of a child with you for legal adoption. • An original affidavit or notarized statement signed under penalties of perjury from an adoption attorney, government official, or other authorized person, stating that the signer: <ol style="list-style-type: none"> 1. Placed or is placing a child with you for legal adoption, or 2. Is facilitating the adoption process for you in an official capacity, with a description of the actions taken to facilitate the process.
Domestic Adoption	Final	The adoption certificate, order judgement, or decree clearly establishing that the adoption is final. Showing the names of the adoptive child and parent (yourself) and signed and dated by a representative of a state or county court, showing the official seal.
Foreign Adoption	In-Process	The adoption credit cannot be claimed.
Foreign Adoption (from a country governed by the Hague Convention)	Final	One or more of the following documents: <ul style="list-style-type: none"> • The Hague Adoption Certificate (Immigrating Child) • The IH-3 visa, or • A foreign adoption decree translated into English
Foreign Adoption (from a country that is not party to the Hague Convention)	Final	One or more of the following documents: <ul style="list-style-type: none"> • A foreign adoption decree translated into English, or • An IR-2 or IR-3 visa.
Domestic Adoption (special needs child)	Final	The following documents: <ul style="list-style-type: none"> • An adoption certificate, report or final decree clearly establishing that the adoption is final, showing the names of the adoptive child and parent (yourself) and signed and dated by a representative of the state court, and • A copy of the state's determination of special needs which may include, but is not limited to the following: <ol style="list-style-type: none"> 1. A signed adoption assistance or subsidy agreement issued by the state 2. Certification from the state or a county welfare agency verifying that the child is approved to receive adoption assistance 3. Certification from the state or a county welfare agency verifying that the child has special needs

attach a copy of the state determination of special needs to your income tax return.

For these purposes, an order or decree (a copy showing official seal) must include information establishing that the taxpayer's adoption of the eligible child has been finalized and the date it was finalized. A special needs determination must include information establishing that the state has made a determination of special needs for the eligible child.

For more information and examples on a state determination of special needs, see frequently asked questions on adoption benefits at www.irs.gov/individuals/article/0,,id=231663,00.html.

Attempted Adoptions of U.S. Children

If you made more than one attempt to adopt one eligible U.S. child, combine the amounts you spent and complete only the "Child 1" line. Do not report the additional attempt(s) on the "Child 2" or "Child 3" line. Complete the "Child 2" or "Child 3" lines only if you adopted or tried to adopt two or three eligible children.

Example. You planned to adopt one U.S. child. You had one unsuccessful attempt to adopt a child and later successfully adopted a different child. Complete only the "Child 1" line because you made more than one attempt to adopt one eligible child.

 **If you filed Form 8839 for a prior year in connection with this adoption, enter your 2011 information on the same line (Child 1, Child 2, or Child 3) that you used in the prior year.**

More Than Three Eligible Children

If you adopted or tried to adopt more than three eligible children, fill in and attach as many Forms 8839 as you need to list them. Also, enter "See Attached" to the right of the *Caution* below line 1.

For Part II, fill in lines 2 through 6 and 10 and 11 for each child. But fill in lines 7 through 9 and 12 on only one Form 8839. The amount on line 12 of that Form 8839 should be the combined total of the amounts on line 11 of all the Forms 8839.

For Part III, fill in lines 13 through 16, 18, 22, and 23 for each child. But fill in lines 17, 19 through 21, 24, and 25 on only one Form 8839. The amount on line 17 of that Form 8839 should be the combined total of the amounts on line 16 of all the Forms 8839. The amount on line 24 of that form should be the combined total of the amounts on line 23.

Column (c)

A disabled individual is an eligible child, regardless of the individual's age at the time of adoption, if the individual is physically or mentally unable to take care of himself or herself.

Column (d)

A child is a child with special needs if all three of the following statements are true.

1. The child was a citizen or resident of the United States or its possessions at the time the adoption effort began (U.S. child).