

[12] Adoption of a Child: For 2022, the adoption credit can be taken on up to \$14,890 of qualified expenses (\$14,440 for 2021). The full credit is available for a special-needs adoption, even if it costs less. The credit begins to phase out for filers with modified AGIs over \$223,410 and disappears at \$263,410 (\$214,520 and \$254,520, respectively, for 2021).

The exclusion for company-paid adoption aid was also increased from \$14,440 to \$14,890 for 2022.