

# Federal Adoption Tax Credit Information

For 2008, the maximum adoption credit has increased to \$11,650. Also, the maximum exclusion from income for benefits under your employer's adoption assistance program has increased to \$11,650. These amounts are phased out if your modified adjusted gross income (MAGI) is between \$174,730 and \$214,730. You cannot claim the credit or exclusion if your MAGI is \$214,730 or more.

<http://www.irs.gov/formspubs/article/0,,id=177982,00.html>

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