

ARE YOU CONSIDERING ADOPTING A CHILD?



YOU MAY BE ELIGIBLE FOR AN ADOPTION TAX CREDIT APPLIED TO YOUR FEDERAL INCOME TAX OBLIGATION!

If you are a US citizen or resident alien, and you adopt a child under age 18, you may be eligible for a tax credit equal to the adoption-related expenses you incur (such as adoption fees, legal fees, court costs, travel expenses) less any amounts reimbursed or paid for by third parties (your employer, a government agency, any other person or organization).

If the child you adopt is considered "special needs," you may be eligible for the maximum credit without even documenting the expenses! "Special needs" children are those often thought of as "hard to place" - older children, minority children, sibling groups, children with medical conditions or physical or emotional handicaps. If you qualify for an adoption subsidy payment, your child will probably be considered "special needs" for purposes of the tax credit.

For tax year 2008, the maximum tax credit was \$11,650 per child.



For more information on the federal adoption tax credit and the eligibility requirements please consult your tax professional. Additional Resources include:

Internal Revenue Service:
<http://www.irs.gov/pub/irs-pdf/f8839.pdf>

Qualified Adoption Expenses:
<http://www.irs.gov/pub/irs-pdf/f8839.pdf>

Internal Revenue Service Instructions for Form 8839:
<http://www.irs.gov/instructions/i8839/index.html>

Google "adoption tax credit" for other information sources