

June 11, 2019

The Honorable _____

United States Congress
Washington, DC 20510

Dear Senator/Representative _____:

As your constituent I am writing to ask for your support in protecting the adoption tax credit for thousands of families like mine. I was stunned to learn that Chairman Camp's recent tax reform proposal eliminates this credit which would have a deeply negative impact on families throughout the country. As Congress considers tax reform I hope that you will fight for the protection of this important credit.

The adoption tax credit has helped tens of thousands of parents offset the high cost of adoption, making it possible for them to provide children with loving, permanent families. The best way for you to show support for families who choose to grow through adoption is by becoming a cosponsor of S. 1652, which would make the adoption tax credit refundable.

The adoption tax credit was made permanent, but it lost a key provision when it was renewed – it is no longer refundable. This is devastating to many low and middle-income adoptive parents. One-third of all adopted children live in families with annual household incomes at or below 200% of the poverty level, meaning many do not have a tax liability and cannot utilize a non-refundable tax credit. Nationally nearly half (46%) of families adopting from foster care are at or below 200% of poverty the level. A refundable adoption tax credit makes an enormous difference in terms of which families are able to claim the credit. Many parents who provide loving homes to waiting children cannot use the non-refundable adoption tax credit at all – and these are among those who need it most.

We urge you to reinstate the refundable provision, which was in place in 2010 and 2011, so that all adopted children have the ability to benefit. It will encourage adoptions, particularly from foster care, and that will help ensure children have the permanent, loving family they need.

Please work with your colleagues this year to protect the adoption tax credit and reinstate the refundable provision by co-sponsoring S. 1652.

On behalf of the countless children waiting to be adopted, and the many thousands of families who stand to benefit from the adoption tax credit, thank you for your attention to this important issue.

Sincerely,