Congress of the United States
House of Representatives
Washington, DC 20515

Make Adoption Easier for Children & Families

Co-Sponsor the Making Adoption Affordable Act

Dear Colleague,

I'm writing to request your support for the Making Adoption Affordable Act, a permanent extension of important tax credits that help children find families through adoption. It is an unfortunate fact in the world that not every child has the benefit of having a loving family. Since 1997, adoption tax credits have helped thousands of American families give children loving homes by making the adoption process affordable.

Already, parts of the adoption tax credit have expired and unless action is taken before the end of the year, this tax credit will help only a very few adoptive families. The Making Adoption Affordable Act permanently extends and maintains this tax credit for families who choose to adopt children by helping defray the high administrative costs sometimes associated with adoption, and making adoption of special needs children, who make up the vast majority of those in foster care, more manageable. The adoption tax credit ensures that families who choose to open their homes to children, and who are otherwise able to raise a child as their own, are not turned away because of the high cost of the process or the high costs of caring for a child with special needs. Preserving and extending this tax credit has always been a bipartisan policy and has recently been supported by both the Bush and Obama administrations.

The Making Adoption Affordable Act:

- Permanently expands the Adoption Tax Credit to $13,360 for covered adoption expenses, adjusted for inflation
- Maintains the income tax exclusion of employer provided adoption assistance
- Makes permanent the higher-income phase-out of the credit, adjusted for inflation, for families with incomes in excess of $185,210
- Permanently makes the credit refundable
- Maintains the "flat" aspect for special needs adoptions, keeping with the recognition that costs for adopting foster children with special needs may occur after finalization.

If you would like to join as a cosponsor of this legislation, or for further information, please contact Allen Chatt on Rep. Braley's staff at 5-2911 or allen.chatt@mail.house.gov.

Sincerely,

Bruce Braley
Member of Congress

Jo Ann Emerson
Member of Congress