



July 11, 2013

RE: Federal Adoption Tax Credit

Dear Senator :

On behalf of adoptive families, waiting children, and the 145 member organizations of the Adoption Tax Credit Working Group, we write to ask for your support of the federal adoption tax credit. As you may know, the adoption tax credit was first enacted through the Small Business and Job Protection Act of 1996 (P.L.104-188) and every time since, when the credit has been at risk of expiring, Congress has worked across the aisle to prioritize its continuation. Since its inception the adoption tax credit has played an important role in helping over a million children find their forever families through adoption. Furthermore, there is clear evidence that the adoption tax credit, when fully implemented, achieves all three of the Senate Finance Committee's outlined tax reform goals:

- **Help the economy grow:** While the primary goal of adoption is to match a loving family with a child in need, domestic adoptions also save the federal government money. In fact, one federal study by the Children's Bureau found that as much as \$65,422 to \$126,825 is saved for every child who is adopted rather than placed in long-term foster care. These savings accrue from reductions in the need for direct child welfare services (foster care and court oversight) and from the long-term societal benefits of adoption (increased graduation and employment rates, reduced homelessness, and reduced incarceration). On the other hand, youth who are not provided with a safe and loving family can end up costing society; the long-term economic benefits of adoption is something we simply cannot ignore.
- **Make the tax code fairer:** A permanent and refundable adoption tax credit inherently expands the pool of families by enabling adults at all income levels to consider adopting, creating more opportunities for children to secure the permanent, loving families they deserve. In 2011, the refundable adoption tax credit proved to be an important support for middle to lower-income families, who make up a large percentage of those adopting. According to a recent national survey, only one quarter of individuals who adopt children from foster care have incomes greater than \$87,000 (U.S. Department of Health and Human Services, 2008).
- **Effectively promote other important policy objectives:** While preserving the adoption tax credit is important for a variety of reasons, none is more significant than the policy objective of providing committed, secure families for children who cannot remain with biological parents. Research consistently shows that children with adoptive families fare better than those without permanent families on adjustment measures, including developmental outcomes such as cognitive

ability and educational achievement, and self-support capabilities in young adulthood.

With this in mind, we respectfully request your inclusion of the following language in any communications to the Senate Finance Committee on your tax reform priorities:

“Adoption Tax Credit: Since its inception, this long-standing, bipartisan supported credit has played an important role in helping over a million children find their forever families through adoption. Furthermore, there is clear evidence that the adoption tax credit, when fully implemented, achieves all three of the Senate Finance Committee’s outlined tax reform goals. Tens of thousands of dollars are saved every time a child is adopted rather than placed in long-term foster care. Additionally, a permanent and refundable tax credit enables individuals at all income levels to consider adoption, creating more opportunities for children to secure permanent, loving families. Finally, research consistently shows that adopted children fair better than those without permanent families on adjustment measures, developmental outcomes, and self-support capabilities in young adulthood.”

Separately, we also respectfully request that you cosponsor the bipartisan adoption tax credit bill, S. 1056. To become a cosponsor please contact Sara Mabry in Senator Robert Casey’s office at Sara_Mabry@casey.senate.gov, Libby Whitbeck in Senator Mary Landrieu’s office at libby_whitbeck@landrieu.senate.gov, or Kristina Weger in Senator Roy Blunt’s office at kristina_weger@blunt.senate.gov.

The goal of tax policy should be to stimulate economic growth while encouraging strong, sustaining communities. As shown above, adoption does just this. It improves individuals’ lives, builds stronger communities, and helps vulnerable, traumatized young people avoid harmful outcomes—outcomes that affect them personally, but also our society as a whole. A tax policy that supports and encourages adoption is a good investment, both financially and in human capital. It is for these reasons that we urge you to protect the adoption tax credit as you undertake tax reform.

Sincerely,

The Adoption Tax Credit Working Group Executive Committee:

American Academy of Adoption Attorneys
Adopt America Network
Christian Alliance for Orphans
Congressional Coalition on Adoption Institute (Secretariat)
Dave Thomas Foundation for Adoption
Evan B. Donaldson Adoption Institute
Joint Council on International Children’s Services
National Council for Adoption
North American Council on Adoptable Children
RESOLVE: The National Infertility Association
Show Hope
Voice for Adoption

The Adoption Tax Credit Working Group:

Adoption STAR	Amherst, NY
Youth Villages, Inc.	Arlington, VA
Georgia Association of Licensed Adoption Agencies	Atlanta, GA
Illien Adoptions International, Inc.	Atlanta, GA
Georgia Council of Adoption Lawyers	Atlanta, GA
The Adoption Exchange	Aurora, CO
Catholic Charities of the Diocese of Baton Rouge	Baton Rouge, LA
Family Enrichment Center	Battle Creek, MI
Global Adoption Services, Inc.	Bel Air, MD
Villa Hope	Birmingham, AL
Lifeline Children's Services, Inc.	Birmingham, AL
Sunny Ridge Family Center	Bolingbrook, IL
The Sylvia Thomas Center for Adoptive and Foster Families	Brandon FL
The Adoption Consultancy	Brandon, FL
Foster Parents Association of Washington State	Bremerton, WA
Creating a Family	Brevard, NC
NYSCCC	Brooklyn, NY
Adoption ARK, Inc.	Buffalo Grove, IL
Minnesota Foster Care Association	Burnsville, MN
Foster Parents Association of Washington State	Centralia, WA
Family Resource Center	Chciago, IL
Golden Cradle Adoption Services	Cherry Hill, NJ
Law Office of Barbara Thornell Ginn	Cincinnati, OH
National Down Syndrome Adoption Network	Cincinnati, OH
National Center for Adoption Law and Policy	Columbus, OH
Alabama Foster & Adoptive Parent Association	Cullman, AL
Caring for Kids, Inc.	Cuyahoga Falls, OH
Buckner International	Dallas, TX
Crossroads Adoption Services	Edina, MN
Resources4adoption.com	Eudora, KS
Holt International Children's Services	Eugene, OR
Adoption Learning Partners	Evanston, IL
The Cradle	Evanston, IL
Families Thru International Adoption	Evansville, IN
The Barker Foundation	Falls Church, VA
Children's House International	Ferndale, WA
Gladney Center for Adoption	Fort Worth, TX
One Church One Child of North/North Central Texas Inc	Fort Worth, TX
Bethany Christian Services	Grand Rapids, MI
Carolina Adoption Services, Inc	Greensboro, NC
Lifesong for Orphans	Gridley, IL
Together as Adoptive Parents, Inc	Harleysville, PA
RainbowKids.com Adoption Advocacy	Harvey, LA

Hopscotch Adoptions, Inc.	High Point, NC
Journeys of the Heart Adoption Services	Hillsboro, OR
Florida State Foster/Adoptive Parent Association	Hollywood, FL
ACT (Adoption in Child Time)	Indianapolis, IN
MLJ Adoptions	Indianapolis, IN
Adoption Associates, Inc.	Jenison, MI
Baker Victory Services	Lackawanna, NY
Alpine Adoption, Inc.	Lakewood, CO
Pinellas County Foster and Adoptive Parent Association	Largo, FL
Nebraska Foster and Adoptive Parent Association	Lincoln, NE
Family Focus Adoption Services	Little Neck, NY
Project 1.27	Littleton, CO
Bal Jagat - Children's World Inc	Long Beach, CA
AdoptFund, Inc.	Los Angeles, CA
La Vida International	Malvern, PA
Christian Adoption Services, Inc.	Matthews, NC
Friends in Adoption	Middletown Springs, VT
Lutheran Social Services of Wisconsin and Upper Michigan, Inc	Milwaukee, WI
National Foster Parent Association	Minneapolis, MN
My Adoption Advisor, LLC	Minnetonka, MN
Family Connections Christian Adoptions	Modesto, CA
Bay Area Adoption Services	Mountain View, CA
Michigan Association for Foster, Adoptive, and Kinship Parents	Mt. Clemens, MI
Miriam's Promise	Nashville, TN
Tuscarawas County Job and Family Services	New Philadelphia, OH
Spence-Chapin	New York, NY
Adoptive Parents Committee inc	New York, NY
USAdopt, LLC	New York, NY
Adoptive Families magazine	New York, NY
Helpusadopt.org	New York, NY
New Hope for Children	Newmarket, NH
Foster Family-based Treatment Association	Norman, OK
A Red Thread Adoption Services, Inc.	Norwood, MA
Pact, An Adoption Alliance	Oakland, CA
AASK - Adopt A Special Kid	Oakland, CA
Christian Family Services of the Midwest, Inc.	Overland Park, KS
Adoption & Beyond, Inc.	Overland Park, KS
American Adoptions	Overland Park, KS
All Blessings International, Inc.	Owensboro, KY
Adoption Law Group	Pasadena, CA
Beacon House Adoption Services, Inc	Pensacola, FL
Welcome House Adoption Program of Pearl S Buck International	Perkasie, PA
Texas Foster Family Association	Pflugerville, TX
The Sparrow Fund	Phoenixville, PA
Three Rivers Adoption Council	Pittsburgh, PA

Broward Foster & Adoptive Parent Association	Plantation, FL
Independent Adoption Center	Pleasant Hill, CA
Angels' Haven Outreach	Pleasant Hill, CA
Across The World Adoptions	Pleasant Hill, CA
Iowa Foster and Adoptive Parents Association	Pleasant Hill, IA
European Children Adoption Services	Plymouth, MN
Adoption Advocates International	Port Angeles, WA
SPOON Foundation	Portland, OR
Oregon Post Adoption Resource Center	Portland, OR
All God's Children International	Portland, OR
Idaho Foster and Adoptive Parents Association	Post Falls, ID
About A Child	Redwood City, CA
Ashcraft Franklin Young & Peters, LLP	Rochester, NY
Lutheran Social Services of New England	Rocky Hill, CT
CT Assoc. of Foster and Adoptive Parents	Rocky Hill, CT
Forever Families Through Adoption, Inc.	Rye Brook, NY
Michael S. Goldstein, Esq., LCSW	Rye Brook, NY
Sierra Forever Families	Sacramento, CA
Dillon Southwest	Scottsdale, AZ
WACAP (World Association for Children and Parents)	Seattle, WA
Families Like Ours, Inc.	Seattle, WA
Amara	Seattle, WA
Adoptions Together	Silver Spring, MD
Children's Hope International	St. Louis, MO
Children's Home Society & Family Services	St. Paul, MN
European Adoption Consultants, Inc	Strongsville, OH
A Chosen Child Adoption Services	Summerville, SC
Agape Adoptions	Sumner, WA
Jewish Adoption and Foster Care Options (JAFCO)	Sunrise, FL
Spirit of Faith Adoptions	Sylvania, OH
Faith International Adoptions	Tacoma, WA
Americans for International Aid and Adoption	Troy, MI
Dillon International, Inc.	Tulsa, OK
New Beginnings International Children's and Family Services	Tupelo, MS
Generations Adoptions	Waco, TX
Partners for Adoption	Walnut Creek, CA
Wide Horizons For Children	Waltham, MA
Families for Private Adoption	Washington, DC
Lutheran Services in America	Washington, DC
Family & Youth Initiative	Washington, DC
Child Welfare League of America (CWLA)	Washington, DC
Youthville	Wichita, KS
Children at Heart Adoption Services, Inc.	Wilmington, NC
Fostering Families Today	Windsor, CO
Adoption Today	Windsor, CO