

## Sample article for organizations to use to reach customers

*Post the following informative article about the Adoption Tax Credit on your websites and/or use in other communication vehicles.*

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### The Adoption Tax Credit helps you with qualified adoption expenses

If you adopted a child in 2011, you may be eligible for the Adoption Tax Credit. The Affordable Care Act raised the maximum adoption credit to \$13,360 per child in 2011. The credit is refundable, meaning that, if eligible, you can get it even if you don't owe tax for the year.

The Adoption Tax Credit is based on the reasonable and necessary expenses related to a legal adoption, including adoption fees, court costs, attorney's fees and travel expenses. If your modified adjusted gross income was more than \$185,210 in 2011, you may not qualify for the full amount. The credit phases out completely if you earned more than \$225,210.

If you adopted a special needs child, you may qualify for the full amount of the adoption tax credit even if you paid few or no adoption-related expenses.

#### How to claim the Adoption Tax Credit

If you are claiming the Adoption Tax Credit, you must:

- File a paper tax return, not one filed electronically.
- Complete and attach a [Form 8839, Qualified Adoption Expenses](#), to your return.

See the [instructions for Form 8839](#) to learn more. Remember, if you are claiming the credit, you will have to file a *paper* tax return.

#### Don't delay your adoption tax credit. Attach the required documents and Form 8839 when you file your paper tax return.

Form 8839, Qualified Adoption Expenses, and the worksheets located in the instructions are used to calculate the adoption credit and income exclusion. The year you can claim the adoption credit will depend on whether the adoption is final, whether the adopted child is a US citizen or resident or was instead a foreign child at the beginning of the adoption process or whether the adoption is of a child with special needs.

You must now attach one or more documents that support the adoption to your federal tax return. The required documents vary depending on whether the adoption is foreign or domestic, final or not final, and whether the adoption is of a child with special needs.

The adoption credit, at up to \$13,360 per child, is the largest refundable tax credit available to individual taxpayers. Don't delay your adoption credit refund by failing to include your required adoption related documents and Form 8839 with your tax return.

It is necessary for the IRS to review your documents submitted with your Form 8839. Normally, for a tax return claiming the adoption credit, it takes about four to six weeks to get a refund claimed on a complete and accurate paper return where all required documents are attached.

The IRS appreciates your assistance in providing the documentation needed to protect this important credit to ensure only those who qualify receive it.

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**NOTE TO EDITOR:** *Below are links to [www.irs.gov](http://www.irs.gov) for more information about the Adoption Tax Credit*

- Video: Adoption Credit: [English](#) | [Spanish](#) | [ASL](#)

- [Adoption Benefits Frequently Asked Questions and Answers](#)
- [Six Things to Know About the Expanded Adoption Tax Credit](#)
- [Seven Facts about the Expanded Adoption Credit](#)
- [Legal guidance](#)
- [Tax Topic 607](#), Adoption Credit
- [Adoptive Parents: Don't Delay Your Adoption Credit Refund](#)