**Subject: Children Waiting to be Adopted & Adoptive Families Thank You!**

Dear Senator/Representative \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

**Thank you for making the Adoption Tax Credit permanent!** When Congress passed the American Taxpayer Relief Act of 2012, it made the adoption tax credit permanent; as a result it helped children find forever families. The credit makes adoption a more viable option for parents who might not otherwise be able to afford adoption, allowing them to provide children with loving families. With more than 100,000 children in U.S. foster care available for adoption, and countless millions of orphaned and abandoned children around the world, the continuation of the Adoption Tax Credit is vital to providing love, safety, and permanency to children.

**We are so grateful for your support of the Adoption Tax Credit, but more must be done.** 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.

*[INSERT PERSONAL STORY IF APPLICABLE.]*

Please work with your colleagues this year to reinstate the refundable provision of the adoption tax credit – to ensure that children waiting to be adopted have the ability to thrive in a family of their own.

Sincerely,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Social media draft statements:**

* Thank you Congress for making the adoption tax credit permanent. Please work just as hard to make it refundable so that all adopted children and families benefit.
* The Adoption Tax Credit was saved, but not all adoptive families are able to access it! Thank you for working to extend it. Congress, please work just as hard to make it refundable again. Only some families are able to access it in its current form.
* Thank you Congress for Saving the Adoption Tax Credit! Let's finish this, so all waiting children can find forever families. Reinstate the refundable ATC.
* Thank you Congress for Saving the Adoption Tax Credit! Reinstate the refundable provision of the ATC so all adopted children and families can access the benefit.
* Congress, please reinstate the refundable provision of the adoption tax credit: “The value of the credit is $0 to a family earning $35k or less, because the family will not have sufficient income to generate any tax liability. This means that approximately 43.4 Million American households (or 1/3 of all households) in the U.S. are completely ineligible for the adoption tax credit benefit [when not refundable]” –Nathen S. Hibben, *The Inequitable Tax Benefits of Adoption*, Liberty University Law Review Fall 2009