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FOR IMMEDIATE RELEASE

September 26, 2023

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ACADEMY OF ADOPTION AND ASSISTED REPRODUCTION ATTORNEYS THANK SENATORS FOR REINTRODUCING ADOPTION TAX CREDIT REFUNDABILITY ACT TO EXPAND ACCESS TO ADOPTION TAX CREDIT

Restoring refundability to the Adoption Tax Credit will help more middle- and lower-income families access the full value of the credit.

(GREENWOOD, IN, SEPTEMBER 26, 2023) – Yesterday, Sen. Bob Casey (D-PA) and Sen. Kevin Cramer (R-ND) [reintroduced](#) S. 2895, the Adoption Tax Credit Refundability Act, legislation to restore refundability to the Adoption Tax Credit. Sen. Casey has been a long-time champion of the Adoption Tax Credit; Sen. Cramer was named Co-Chair of the bipartisan Congressional Adoption Caucus earlier this year. Additionally, 22 Senators joined as original cosponsors of this important legislation. This legislation is the Senate companion to H.R. 3662, introduced by Rep. Danny Davis (D-IL) and Rep. Blake Moore (R-UT), which currently has eight cosponsors.

The Academy of Adoption and Assisted Reproduction Attorneys (AAAA) is represented by over 500 attorneys from the United States and abroad who specialize in adoption law, assisted reproductive technology law (ART) or both. AAAA provides a credentialed presence in the law of family formation and is the largest professional organization of its type dedicated to advancing the security of children through permanent adoption, the protection of children through safe and secure foster care with appropriate permanency planning, and the recognition of intended parents as legal parents for those using modern medical technology to build families through assisted reproductive technology.

AAAA is a member of the Adoption Tax Credit Working Group’s Executive Committee, a [coalition](#) of adoption advocates united by their support for the Adoption Tax Credit. After leading a [successful effort](#) to [preserve](#) the Adoption Tax Credit during 2017, the Adoption Tax Credit Working Group has continued to work to restore refundability to the Adoption Tax Credit. While the credit was made permanent in 2013, refundability of the credit that was available in 2010 and 2011 was not extended. A refundable credit allows more middle- and lower-income families to take full advantage of the credit, as those families may not have the tax liability to receive the full value of the credit, even after carrying forward the credit for up to five years.

“The Adoption Tax Credit has always enjoyed bipartisan support in Congress, and this legislation continues that commitment to families hoping to adopt and those families welcoming children into their forever home,” said AAAA President Peggy Swain. **“Restoring refundability to the Adoption Tax Credit will help more families adopt and unite more children with loving families.”**

“The Adoption Tax Credit helps families with the expenses of adoption. The value of the credit is up to \$15,950 for adoptions finalized in 2023 for eligible adoption expenses,” said AAAA Adoption Director Deb Guston. **“This credit is especially meaningful for families adopting from foster care, who can claim the full value of the credit. This financial support to American families underscores our country’s commitment to children and families.”**

AAAA urges all Members of Congress to cosponsor and support S. 2895/H.R. 3662, the Adoption Tax Credit Refundability Act.

AAAA is headquartered in Greenwood, Indiana. For more information, visit us at adoptionart.org.

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