

AUGUST 24, 2011

## 6 Things to Know about the Expanded Adoption Tax Credit

If you are adopting a child in 2011, the Internal Revenue Service encourages you to familiarize yourself with the adoption tax credit. The Affordable Care Act increased the amount of the credit and made it refundable, which means it can increase the amount of your refund.

Here are six things to know about this valuable tax credit:

1. The adoption tax credit, which is as much as \$13,170, offsets qualified adoption expenses making adoption possible for some families who could not otherwise afford it. Taxpayers who adopt a child in 2010 or 2011 may qualify if you adopted or attempted to adopt a child and paid qualified expenses relating to the adoption.
2. Taxpayers with modified adjusted gross income of more than \$182,520 in 2010 may not qualify for the full amount and it phases out completely at \$222,520. The IRS may make inflation adjustments for 2011 to this phase-out amount as well as to the maximum credit amount.
3. You may be able to claim the credit even if the adoption does not become final. If you adopt a special needs child, you may qualify for the full amount of the adoption credit even if you paid few or no adoption-related expenses.
4. Qualified adoption expenses are reasonable and necessary expenses directly related to the legal adoption of the child who is under 18 years old, or physically or mentally incapable of caring for himself or herself. These expenses may include adoption fees, court costs, attorney fees and travel expenses.
5. To claim the credit, you must file a paper tax return and Form 8839, Qualified Adoption Expenses, and you must attach documents supporting the adoption. Documents may include a final adoption decree, placement agreement from an authorized agency, court documents and the state's determination for special needs children. You can still use IRS Free File to prepare your return, but it must be printed and mailed to the IRS, along with all required documentation. Failure to include required documents will delay your refund.
6. The IRS is committed to processing adoption credit claims quickly, but it also must safeguard against improper claims by ensuring the standards for this important credit are met. If your return is selected for review, please keep in mind that it is necessary for the IRS to ensure the legal criteria are met before the credit can be paid. If you are owed a refund beyond the adoption credit, you will still receive that part of your refund while the review is being conducted.

For more information see the Adoption Benefits FAQ page available at [www.irs.gov](http://www.irs.gov) or the instructions to IRS Form 8839, Qualified Adoption Expenses, which can be downloaded from the website.



## Are you parenting a young person about to transit from youthdom to adulthood?

For most youth in foster care, these are uncertain times. Today more than ever, if they want to travel successfully (and safely) to life on their own, they'll need to plan for their trip. Welcome to FosterClub's Transition Toolkit, designed to help youth and their team of adult supporters take inventory of their current assets, identify resources, and map out a plan for the challenges after foster care.

Young people who "age out" of foster care – or turn too old to receive foster care services – often face the challenges of adulthood unprepared and without support. Suddenly you age out and you're hit with millions of adult decisions to make, like finding safe, affordable housing, setting up utilities, getting health insurance, finding transportation, getting a job and much more.

Check out this FosterClub Transition Toolkit. It's a map to guide youth out of foster care and into safe independent adulthood. This resource is also great for professionals and adults supporting them.

[http://www.fosterclub.com/files/transition\\_toolkit\\_v3.pdf](http://www.fosterclub.com/files/transition_toolkit_v3.pdf)

## CARING FOR CHILDREN WITH HIV

**(3 hrs credit)** - This training will enable foster/adoptive parents to respond sensitively, compassionately and competently to HIV-affected children and their families. Participants will learn how to engage in infection-control precautions; respond appropriately to concerns about HIV transmission; provide care and support during each stage of the “roller coaster” of HIV disease; manage the challenges of confidentiality surrounding HIV disease; and join as a part of a care giving team that responds to cultural differences, social burdens, daily problems, grief and loss issues, and the needs of caregivers. Participants will also receive a brief overview of the Iowa DHS HIV Protocols on confidentiality, testing & placement of HIV-infected children. **Trainer: Nancy Magnall**

**Fort Dodge - Sat., Sept. 10** (9am-12:15pm) - ICCC  
**Dubuque - Sat., Oct. 8** (9am-12:15pm) - Keystone AEA

## SPECIAL EDUCATION BASICS

**(3 hrs credit)** - If you have a child who is failing classes, having a hard time concentrating in school, having trouble with reading, writing, or math, they may be eligible for extra help in school. Special Education Basics will help you learn about the legal protections provided by the Individuals with Disabilities Education Act and Section 504 of the Rehabilitation Act. You will learn the basics of identification, evaluation, and eligibility for special education services, IEP meetings and plans, provision of services, measurement of progress, and re-evaluation. Participants will receive resources to help them learn more about special education and advocating for their child. **Trainer: Nancy Magnall**

**Fort Dodge - Sat., Sept. 10** (1:30pm-4:45pm) - ICCC  
**Dubuque - Sat., Oct. 8** (1:30pm-4:45pm) - Keystone AEA

**TO REGISTER FOR A CLASS:** Call 800-277-8145 ext. 1 or register through our website:

[www.ifapa.org/training/training\\_registration\\_form.asp](http://www.ifapa.org/training/training_registration_form.asp).

## CPR & FIRST AID

**(4 hrs credit)** - IFAPA's CPR and First Aid class is designed to give you the confidence to respond in an emergency situation with skills that can save a life. Our classes are presented by CPR/First Aid certified trainers and have been approved by DHS for foster parents. All foster parents must be certified in CPR & First Aid within their first year of licensure and every three years thereafter.

**Dubuque - Sat., Sept. 10** (12pm-4:15pm)  
**Ankeny - Sat., Sept. 10** (choose 8am-12:15pm or 1:15pm-5:30pm)  
**Cedar Rapids - Sat., Sept. 24** (12pm-4:15pm)  
**Mason City - Sat., Sept. 24** (12pm-4:15pm)  
**Atlantic - Sat., Oct. 1** (12pm-4:15pm)  
**Cedar Falls - Sat., Oct. 15** (choose 8am-12:15pm or 1:15-5:30pm)  
**Ames - Sat., Nov. 5** (choose 8am-12:15pm or 1:15pm-5:30pm)  
**Davenport - Sat., Nov. 5** (12pm-4:15pm)  
**Sioux City - Sat., Nov. 12** (choose 8am-12:15pm or 1:15-5:30pm)

Registrations for CPR & First Aid will only be accepted via mail. Send payment and registration form to IFAPA:

[www.ifapa.org/training/documents/CPRFirstAidRegForm.pdf](http://www.ifapa.org/training/documents/CPRFirstAidRegForm.pdf)



If you took Wesley outside to play, or maybe offered him a high five, you'd see his big beautiful eyes light up and a sweet smile spread across his face. A happy, busy 2 ½ year old, Wesley is one outgoing little guy. A typical toddler, he enjoys playing with cars and trucks, and loves any toy that makes noise or has buttons to push. Wesley is a social child who loves to play with older kids, go places, and visit people. An affectionate tot, Wesley is almost always in a good mood, and forms bonds easily with caregivers. He likes to be a helper, enjoys trying new foods, and has a fun personality. Adults in his life call him “a wonderful boy.”

Wesley has already had a major medical intervention in his short life, but is a strong boy and has amazed doctors with his recovery. Most people can't believe what he has been through because he is healthy and active now. Because of his health issues, he has spent a lot of time with specific doctors at the hospital, and looks forward to seeing them at his monthly appointments. Although he can be easily frustrated, this behavior is seen most when he is on certain medications. Wesley has special needs related to his condition that will require care and regular, continual appointments.

It will be crucial for a family interested in adopting Wesley to be committed to do whatever it takes to keep him healthy. A potential adoptive family must accept that Wesley faces a lifetime of significant medical issues; the family's dedication to treatment for these issues will be imperative. The biggest commitment in Wesley's care is to maintain his medical follow-ups. Sometimes there are no outward signs of trouble, so his attendance at scheduled appointments is absolutely critical. This family must be flexible, as some doctor appointments have turned into hospitalizations. A family with a stay-at-home parent, and maybe older siblings, would be ideal as Wesley may not always be able to attend daycare or school every day.

Will you be the loving, devoted family for this sweet little boy? For more info, contact Iowa KidsNet at 800-243-0756 or visit [www.iowakidsnet.com](http://www.iowakidsnet.com).