

<b>Table of Adoption Tax Relief Policies</b>			
<b>State</b>	<b>Adoption Tax Credit</b>	<b>Amount</b>	<b>Budget Surplus</b>
AL	No		
AK	No. Alaska does not have state income taxes.		X
AZ	Yes	Arizona offers a taxable income exclusion of up to \$3,000 for qualifying adoption expenses. These are certain nonrecurring expenses and there is no limitation based on use of the same expenses to claim the federal credit. The deduction can be claimed only in the year when the adoption is finalized. It is not special needs only.	X
AR	Yes	This credit is 20% of the federal credit for adoption expenses.	
CA	Yes	California offers a state adoption tax credit for adopting a child who was in the custody of a California public child welfare agency. Parents can claim up to 50% of the costs of adopting the child, up to \$2,500 per child. Any unused credit can be carried forward to future years.	
CO	No		
CT	No		
DE	No.		
DC	No		
FL	Florida does not have state income taxes.		
GA	Yes	Georgia has a credit of \$2,000 per child per tax year for families who adopted since 2008 from DHR foster care.	
HI	No.		
ID	No.		
IL	No		
IN	No		X
IA	No		X
KA	Yes	Kansas offers a 25% tax credit (up to \$1,500) for adoption expenses for a Kansas resident who adopts a child in the custody of the secretary of social and rehabilitation services or a child with special needs.	X
KY	No.		

LA	No		
ME	No		
MD	No		
MA	No		
MI	No		X
MN	No		X
MS	Yes	\$2,500 per year tax credit for qualified adoption expenses. This credit may be carried over to a future tax year if the taxpayers have a tax liability lower than the full amount of the credit in the year it is first claimed. Taxpayers claiming the credit cannot claim a dependent exemption in the same year on their Mississippi income tax.	
MO	Yes (Special needs children)	Missouri families adopting a special needs child may be eligible to receive a state adoption tax credit of up to \$10,000 for their nonrecurring adoption expenses. Half of the expenses can be claimed before the finalization, and the remainder after finalization. Any excess credit can be carried to future years. The expenses for which the state claim is made must be paid by the adoptive parents and must not include any monies paid by an employer or the state adoption assistance program(s). Any expenses used to claim the federal adoption credit cannot be used to claim a state credit.	
MT	Yes	Montana offers a \$1,000 tax credit per eligible child. Excess credits can be carried forward for up to five more years.	X
NE	No		X
NV	Nevada does not have state income taxes		X
NH	No		
NJ	No.		
NM	Yes (Only for special needs children)	When a child has been classified as a "difficult to place" or special needs child, the Placement Services Unit shall certify in writing to the adoptive parent(s) that they are eligible to apply for a <i>New Mexico state income tax exemption</i> . New Mexico offers an exclusion from income of up to \$1,000 per child for the adoption of a child who has been determined to have special needs	X
NY	No.		
NC	Yes	Parents who are eligible to claim the federal adoption tax credit can claim 50% of their federal tax credit on their North Carolina state return.	
ND	Yes	A \$1,750 tax credit is available for a child who was adopted during that tax year.	X

<b>OH</b>	<b>Yes</b>	A \$1,500 tax credit is offered during the year your adoption is finalized. Any unused amounts may be carried forward for up to two years.	X
<b>OK</b>	<b>Yes</b>	An Oklahoma resident may deduct from their income up to \$20,000 in nonrecurring adoption expenses for the tax year in which those expenses were incurred. "Nonrecurring" expenses are funds the taxpayer(s) spend to conclude the adoption (e.g., court and attorneys' fees, medical costs at the time of adoption) and not the ongoing cost of raising the adopted child.	X
<b>OR</b>	No		X
<b>PA</b>	No.		
<b>RI</b>	No		X
<b>SC</b>	<b>Yes</b>	Families may be eligible for a \$2,000 income deduction on their South Carolina individual income tax return if they have adopted a child with special needs and they claim the child as a dependent on their federal tax return.	X
<b>SD</b>	South Dakota does not have state income taxes.		X
<b>TN</b>	Tennessee does not have state incomes taxes.		X
<b>TX</b>	No. Texas does not have state income taxes.		X
<b>UT</b>	<b>Yes</b>	A taxpayer that adopts a child with special needs may claim a <i>\$1,000 refundable credit</i> for each child adopted.	X
<b>VT</b>	No		
<b>VA</b>	No		
<b>WA</b>	No, Washington does not have state income taxes.		
<b>WV</b>	<b>Yes</b>	West Virginia offers a one-time credit of \$2,000 for the adoption of a child who is not related to the family by blood or marriage. The credit can be used in the year of the adoption or spread over a three-year period.	X
<b>WI</b>	<b>Yes.</b>	Wisconsin law allows an exclusion from income of up to \$5,000 of adoption expenses (including adoption fees, court costs, and legal fees). The exclusion is claimed in the year of finalization. Any unused credit can be carried forward for up to five additional years.	X
<b>WY</b>	Wyoming does not have state income taxes.		X

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	State	Tax Credit Source
	AL	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/alabama.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/alabama.html</a>
	AK	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/alaska.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/alaska.html</a>
	AZ	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/alabama.html">_North American Council on Adoptable Children (NACAC);</a> <a href="http://www.azdor.gov/LinkClick.aspx?fileticket=3Gr8AJSyWEY%3d&amp;tabid=257&amp;mid=878">http://www.azdor.gov/LinkClick.aspx?fileticket=3Gr8AJSyWEY%3d&amp;tabid=257&amp;mid=878</a> (see p. 12)
	AR	<a href="http://www.arkansas.gov/dfa/income_tax/documents/moving_2_arkansas.pdf">http://www.arkansas.gov/dfa/income_tax/documents/moving_2_arkansas.pdf</a>
	CA	<a href="http://www.cdss.ca.gov/cdssweb/PG60.htm">http://www.cdss.ca.gov/cdssweb/PG60.htm</a>
	CO	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/colorado.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/colorado.html</a>
	CT	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/connecticut.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/connecticut.html</a>
	DE	<a href="http://kids.delaware.gov/pdfs/pol_fs_AAEligDetPolicyManual_20110101.pdf">http://kids.delaware.gov/pdfs/pol_fs_AAEligDetPolicyManual_20110101.pdf</a>
	DC	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/dc.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/dc.html</a>
	FL	
	GA	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/georgia.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/georgia.html</a>
	HI	
	ID	<a href="http://healthandwelfare.idaho.gov/Portals/0/Children/AdoptionFoster/Adoption%20FAQs.pdf">http://healthandwelfare.idaho.gov/Portals/0/Children/AdoptionFoster/Adoption%20FAQs.pdf</a>
	IL	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/illinois.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/illinois.html</a>
	IN	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/indiana.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/indiana.html</a>
	IA	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/iowa.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/iowa.html</a>
	KA	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/kansas.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/kansas.html</a>
	KY	Kentucky Children's Services: 502 564 2147.

	LA	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/louisiana.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/louisiana.html</a>
	ME	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/maine.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/maine.html</a>
	MD	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/maryland.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/maryland.html</a>
	MA	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/massachusetts.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/massachusetts.html</a>
	MI	<a href="http://michfed.org/pdf/AdopTaxCreditUpdate.pdf">http://michfed.org/pdf/AdopTaxCreditUpdate.pdf</a>
	MN	<a href="http://www.mnadopt.org/Factsheets/Adoption%20Tax%20Credit.pdf">http://www.mnadopt.org/Factsheets/Adoption%20Tax%20Credit.pdf</a>
	MS	- <a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/mississippi.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/mississippi.html</a> ; see Mississippi individual income tax instructions at <a href="https://docs.google.com/gview?url=http://www.dor.ms.gov/docs/indiv_8010011i.pdf&amp;chrome=true">https://docs.google.com/gview?url=http://www.dor.ms.gov/docs/indiv_8010011i.pdf&amp;chrome=true</a> .
	MO	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/missouri.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/missouri.html</a>
	MT	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/montana.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/montana.html</a>
	NE	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/nebraska.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/nebraska.html</a>
	NV	<a href="http://www.dhhs.nh.gov/dcyf/adoption/contact.htm">http://www.dhhs.nh.gov/dcyf/adoption/contact.htm</a>
	NH	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/newhampshire.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/newhampshire.html</a>
	NJ	<a href="http://www.state.nj.us/njfosteradopt/adoption/">http://www.state.nj.us/njfosteradopt/adoption/</a>
	NM	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/newmexico.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/newmexico.html</a>
	NY	New York Children's Services: 518.473.7793.
	NC	<a href="http://www.nacac.org/adoptionssubsidy/stateprofiles/northcarolina.html">http://www.nacac.org/adoptionssubsidy/stateprofiles/northcarolina.html</a>
	ND	<a href="http://www.gracefuladoptions.com/tax_benefits.html">http://www.gracefuladoptions.com/tax_benefits.html</a>

	OH	<a href="http://www.gracefuladoptions.com/tax_benefits.html">http://www.gracefuladoptions.com/tax_benefits.html</a>
	OK	<a href="http://www.nacac.org/adoptionsubsidy/stateprofiles/oklahoma.html">http://www.nacac.org/adoptionsubsidy/stateprofiles/oklahoma.html</a>
	OR	<a href="http://www.nacac.org/adoptionsubsidy/stateprofiles/oregon.html">http://www.nacac.org/adoptionsubsidy/stateprofiles/oregon.html</a>
	PA	
	RI	<a href="http://www.nacac.org/adoptionsubsidy/stateprofiles/rhodeisland.html">http://www.nacac.org/adoptionsubsidy/stateprofiles/rhodeisland.html</a>
	SC	<a href="http://www.nacac.org/adoptionsubsidy/stateprofiles/southcarolina.html">http://www.nacac.org/adoptionsubsidy/stateprofiles/southcarolina.html</a>
	SD	
	TN	
	TX	<a href="http://www.nacac.org/adoptionsubsidy/stateprofiles/texas.html">http://www.nacac.org/adoptionsubsidy/stateprofiles/texas.html</a>
	UT	<a href="http://www.nacac.org/adoptionsubsidy/stateprofiles/utah.html">http://www.nacac.org/adoptionsubsidy/stateprofiles/utah.html</a>
	VT	<a href="http://www.nacac.org/adoptionsubsidy/stateprofiles/vermont.html">http://www.nacac.org/adoptionsubsidy/stateprofiles/vermont.html</a>
	VA	<a href="http://www.nacac.org/adoptionsubsidy/stateprofiles/virginia.html">http://www.nacac.org/adoptionsubsidy/stateprofiles/virginia.html</a>
	WA	<a href="http://www.nacac.org/adoptionsubsidy/stateprofiles/washington.html">http://www.nacac.org/adoptionsubsidy/stateprofiles/washington.html</a>
	WV	<a href="http://www.nacac.org/adoptionsubsidy/stateprofiles/westvirginia.html">http://www.nacac.org/adoptionsubsidy/stateprofiles/westvirginia.html</a>
	WI	<a href="http://www.journaltimes.com/news/opinion/editorial/article_0b4d16f0-e876-11e0-8e68-001cc4c002e0.html">http://www.journaltimes.com/news/opinion/editorial/article_0b4d16f0-e876-11e0-8e68-001cc4c002e0.html</a>
	WY	