

State Adoption Tax Relief Table		
State	Adoption Tax Credit	Amount
Alabama*	Yes	Up to \$1,000 for private intrastate adoption (birth mother, baby, and adoptive parent(s) must reside in Alabama) or adoption of qualified foster child
Alaska	No income tax	
Arizona	Yes	Up to \$3,000 for qualified adoption expenses
Arkansas	Yes	Up to 20% of the federal adoption tax credit claimed
California	Yes	Up to \$2,500 for 50% of qualified costs in the year an adoption is ordered
Colorado	No	
Connecticut	No	
Delaware	No	
District of Columbia	No	
Florida	No income tax	
Georgia	Yes	Up to \$2,000 per child per tax year for children who were adopted since January 1, 2008 and were adopted from DHR foster care
Hawaii	No	
Idaho	No	
Illinois	No	
Indiana*	Yes	The lesser amount of \$1,000 per child or 10% of your claimed federal adoption tax credit (nonrefundable)
Iowa*	Yes	Up to \$2,500 of unreimbursed expenses related to an adoption per child adopted in Iowa. The credit is refundable and does not phase out at any income level. Expenses beyond \$2,500 may be eligible for itemized deduction.
Kansas	Yes	25% of the adoption credit allowed on your federal income tax return for adopting a child or children, bumps up to 50% if adopted child was resident of KS before adoption, bumps up to 75% if adopted child was both a KS resident before adoption and has special needs. For special needs adoptions, an additional \$1,500 credit is available.
Kentucky	No	
Louisiana	No	
Maine	No	
Maryland	No	
Massachusetts	Yes (in the form of an exemption)	Exemption for adoptions fees paid to a licensed adoption agency in the taxable year
Michigan	No	
Minnesota	No	
Mississippi	Yes	Up to \$2,500 for qualified adoption expenses. Can apply for the credit when the adoption is finalized and can be carried forward for three years.

Missouri	Yes	Up to \$10,000 for nonrecurring adoption expenses if adopting parents have not been reimbursed by federal, state, or local resources
Montana	Yes	Up to \$1,000 per child. Can be carried forward for 5 years
Nebraska	No	
Nevada	No income tax	
New Hampshire	No tax on wages	
New Jersey	No	
New Mexico	Yes	Up to \$1,000 per eligible child
New York	No	
North Carolina***	No	
North Dakota	No	
Ohio**	Yes	Up to \$10,000 for nonrecurring expenses. *An increase of \$8,500 from 2012 amount
Oklahoma	Yes	Up to \$20,000 for nonrecurring adoption expenses in the calendar year.
Oregon	No	
Pennsylvania	No	
Rhode Island	No	
South Carolina	Yes (in the form of a deduction)	May be eligible for \$2,000 income deduction if child adopted has special needs and child is a dependent on federal tax return
South Dakota	No income tax	
Tennessee	No tax on wages	
Texas	No income tax	
Utah	Yes	Up to \$1,000 refundable credit
Vermont	No	
Virginia	No	
Washington	No income tax	
West Virginia**	Yes	Up to \$4,000 which can be taken over a period of three years. *An increase of \$2,000 from 2012 amount
Wisconsin	Yes	Up to \$5,000 per child based on adoption expenses
Wyoming	No income tax	
<p>* credit created since 2012 ** credit expanded since 2012 *** credit expired since 2012</p>		

State	Source(s)
Alabama	http://www.nacac.org/adoptionssubsidy/stateprofiles/alabama.html
Alaska	http://www.nacac.org/adoptionssubsidy/stateprofiles/alaska.html
Arizona	1. https://www.azdor.gov/Portals/0/ADOR-forms/TY2016/10400/140Booklet.pdf 2. http://www.nacac.org/adoptionssubsidy/stateprofiles/arizona.html
Arkansas	http://www.nacac.org/adoptionssubsidy/stateprofiles/arkansas.html
California	1. https://www.ftb.ca.gov/forms/2016/16_540ins.pdf 2. http://www.nacac.org/adoptionssubsidy/stateprofiles/california.html
Colorado	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/colorado.html 2. https://www.colorado.gov/pacific/sites/default/files/104Book.pdf
Connecticut	http://www.nacac.org/adoptionssubsidy/stateprofiles/connecticut.html
Delaware	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/delaware.html 2. http://revenue.delaware.gov/services/current_pit/TY16_booklet_res.pdf
District of Columbia	http://www.nacac.org/adoptionssubsidy/stateprofiles/dc.html
Florida	http://www.nacac.org/adoptionssubsidy/stateprofiles/florida.html
Georgia	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/georgia.html 2. http://revenue.delaware.gov/services/current_pit/TY16_booklet_res.pdf
Hawaii	1. http://files.hawaii.gov/tax/forms/2016/schcr_f.pdf 2. http://www.nacac.org/adoptionssubsidy/stateprofiles/hawaii.html
Idaho	http://www.nacac.org/adoptionssubsidy/stateprofiles/idaho.html
Illinois	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/illinois.html 2. http://www.revenue.state.il.us/taxforms/IncCurrentYear/Individual/IL-1040-Inst.pdf
Indiana	http://iga.in.gov/legislative/2014/bills/house/1222/
Iowa	https://tax.iowa.gov/expanded-instructions/other-refundable-credits-1
Kansas	http://www.ksrevenue.org/prfaqs-taxcredits-adoption.html
Kentucky	http://www.nacac.org/adoptionssubsidy/stateprofiles/kentucky.html
Louisiana	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/louisiana.html 2. http://www.rev.state.la.us/Forms/ForIndividuals
Maine	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/maine.html 2. http://www.maine.gov/revenue/forms/1040/2016/16_1040me_book_download.pdf
Maryland	http://www.nacac.org/adoptionssubsidy/stateprofiles/maryland.html
Massachusetts	http://www.mass.gov/dor/docs/dor/forms/inctax16/f1-nrpy/form-1-instructions.pdf
Michigan	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/michigan.html 2. http://www.michigan.gov/documents/taxes/1040_Book_with_forms_508951_7.pdf
Minnesota	http://www.nacac.org/adoptionssubsidy/stateprofiles/minnesota.html
Mississippi	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/mississippi.html 2. http://www.dor.ms.gov/Forms/80100168.pdf
Missouri	http://www.nacac.org/adoptionssubsidy/stateprofiles/missouri.html
Montana	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/montana.html

	2. https://revenue.mt.gov/Portals/9/individuals/forms/Form_2_booklet_2016.pdf
Nebraska	http://www.nacac.org/adoptionssubsidy/stateprofiles/nebraska.html
Nevada	http://www.nacac.org/adoptionssubsidy/stateprofiles/nevada.html
New Hampshire	http://www.nacac.org/adoptionssubsidy/stateprofiles/newhampshire.html
New Jersey	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/newjersey.html 2. http://www.state.nj.us/treasury/taxation/pdf/current/1040i.pdf
New Mexico	http://www.nacac.org/adoptionssubsidy/stateprofiles/newmexico.html
New York	http://www.nacac.org/adoptionssubsidy/stateprofiles/newyork.html
North Carolina	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/northcarolina.html 2. http://www.dor.state.nc.us/downloads/nc40_instr_16.pdf
North Dakota	https://www.nd.gov/dhs/services/childfamily/adoption/glossary.html
Ohio	1. https://www.ohioabar.org/forpublic/resources/lawyocanuse/pages/lawyocanuse-435.aspx 2. http://fclawlib.libguides.com/ohioadoptionlaw/costs
Oklahoma	http://www.nacac.org/adoptionssubsidy/stateprofiles/oklahoma.html
Oregon	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/oregon.html 2. http://www.oregon.gov/DOR/forms/FormsPubs/publication-or-estimate_101-026_2017.pdf
Pennsylvania	1. https://revenue-pa.custhelp.com/app/answers/detail/a_id/584/kw/Special%20Tax%20Forgiveness%20Credit/session/L3RpbWUvMTQ5NTY1MTE2Mi9zaWQvSUxCbmtvam4%3D 2. http://www.nacac.org/adoptionssubsidy/stateprofiles/pennsylvania.html
Rhode Island	1. http://www.nacac.org/adoptionssubsidy/stateprofiles/rhodeisland.html 2. http://www.tax.ri.gov/forms/2016/Income/2016%20Resident%20Instructions_11302016.pdf
South Carolina	http://www.nacac.org/adoptionssubsidy/stateprofiles/southcarolina.html
South Dakota	http://www.nacac.org/adoptionssubsidy/stateprofiles/southdakota.html
Tennessee	http://www.nacac.org/adoptionssubsidy/stateprofiles/tennessee.html
Texas	http://www.nacac.org/adoptionssubsidy/stateprofiles/texas.html
Utah	http://www.nacac.org/adoptionssubsidy/stateprofiles/utah.html
Vermont	http://www.nacac.org/adoptionssubsidy/stateprofiles/vermont.html
Virginia	http://www.nacac.org/adoptionssubsidy/stateprofiles/virginia.html
Washington	http://www.nacac.org/adoptionssubsidy/stateprofiles/washington.html
West Virginia	http://www.nacac.org/adoptionssubsidy/stateprofiles/westvirginia.html
Wisconsin	https://www.revenue.wi.gov/DORForms/2016-Form1_inst.pdf
Wyoming	http://www.nacac.org/adoptionssubsidy/stateprofiles/wyoming.html