

**February
2011**

*Tuscarawas County Job & Family Services
Post-Adoption Link Newsletter*

ARE YOU LOOKING FOR SUPPORT?

Wanting to Connect with other Adoptive Parents?

Here are a few community post-adoption resources . . .

Adoptive Parents Support Group

Sponsored by Christian Children's Home of Ohio

- WHEN:** 4th Tuesday of every month
WHERE: Parkview Christian Church, 1912 Burbank Road, Wooster, Ohio 44691
TIME: 6:30–8:30 p.m.
DATES: January 25, February 22, March 22, April 26, May 24, June 28
July 26, August 23, September 27, October 25, November 22, December 27
RSVP to Rhonda Greer at 330-345-7949, Ext. 2336, or greerr@ccho.org

Pathway Caring for Children Post-Adoption Services

- WHEN:** Every other Thursday from January 27 to May 5
WHERE: Pathway Caring for Children Offices, 6370 Wise Avenue, NW, North Canton, Ohio 44720
TIME: 6:30–8:30 p.m.

Call Paula Gates at 330-818-0432 or Email pgates@pathwaycfc.org

- ♥ Parents' Group: concentrates on learning "love and logic" strategies with support for application.
- ♥ Teen Girls: high school-age girls may participate in "Girls Circle" if they are currently a mental health client or enroll in mental health services with Pathway.
- ♥ Other Children: there is also an activity group for other children in the family and may include birth children in the family.

Get connected to others who share the same challenges as you and your family!

United Methodist Children's Home

Post-Adoption Services

Adoption Counseling and Parallel Groups for Adopted Children and Adoptive Parents

- WHERE:** 6402 East Main Street, Suite 103, Reynoldsburg, Ohio 43068
CONTACT: 614-559-2800, Ext. 410, Barb VanSlyck
www.UMCHohio.org

United Methodist Children's Home is a Ministry of the West Ohio Conference of the United Methodist Church

Serving Ohio's Children and Families for 100 Years!

Claiming the Federal Adoption Tax Credit for Special Needs Adoptions

By North American Council on Adoptable Children (NACAC)

Post-Adoption Support

Updated October 2010

Families who adopt a child with special needs from foster care can claim a federal adoption tax credit without needing to incur or document expenses. [For non-special needs adoptions (except step-parent adoptions, which do not qualify for the credit), parents can claim the credit with the same rules as below, except that they have to document qualified adoption expenses.] The per-child tax credit is \$13,170 for adoptions finalized in 2010, and the credit is now refundable for the first time.

(If you finalized your adoption before 2010, refer to *Adoption Tax Credit for Special Needs Adoptions Finalized from 2003 to 2009 from this web site.*)

Are We Eligible for the Credit?

To qualify for the credit without documenting expenses, families must:

- have adopted a child with special needs, and
- have a modified adjusted gross income of a certain level.

Does my child have special needs?

Children who are harder to place for adoption – older children, children of color, sibling groups, and children with medical conditions or disabilities – are often determined to have special needs. NACAC interprets the IRS instructions to mean that if a child receives adoption subsidy (assistance), the adoption subsidy agreement (or application and agreement) is evidence that the state has determined that child has special needs. (See Line 1, Column (d) of the 8839 instructions for the IRS's language.)

If your child does not receive adoption assistance, NACAC believes the state has not determined that your child has special needs and you will have to document adoption expenses to claim the credit.

Are we financially eligible for the credit?

How much, if any, of the credit you can use is based on your income. Families with a 2010 federal modified adjusted gross income above \$222,520 cannot claim the credit at all; families with 2010 incomes above \$182,520 can claim partial credit.

How Do I Claim the Adoption Tax Credit?

To claim the credit you need to complete IRS Form 8839 in addition to filing your usual IRS Form 1040. You can find Form 8839 at www.irs.gov/pub/irs-pdf/f8839.pdf or by requesting it from 800-829-1040. (Right now, this links to the 2009 form. The IRS will post the 2010 form later this year.) The IRS will require a copy of your adoption decree and adoption assistance agreement.

What do I do when the IRS asks for qualifying expenses on line 5?

Because you do not need to document expenses for children with special needs, simply enter \$13,170 for 2010 as long as your child receives adoption assistance. [Although 2010 instructions haven't yet been issued, the 2009 IRS instructions related to special needs adoption state: "If you did not claim any adoption credit for the child in a prior year, enter \$12,150 on line 5 even if your qualified adoption expenses for the child were less than \$12,150 (and even if you did not have any qualified adoption expenses for this child)."]

What Does It Mean that the Credit Is Refundable?

The Patient Protection and Affordable Care Act (the health reform bill passed in March 2010) made the adoption tax credit refundable for tax years 2010 and 2011. When a credit is refundable, you can get more money back from the IRS than you have paid in federal taxes. If you normally get a refund, that means the refund would likely increase by \$13,170 per child as long as you do not exceed the income guidelines (and have any other tax liability that would reduce your refund).

If you finalize the adoption of a foster child with special needs in 2010 you should carefully read any instructions that are issued by the IRS to determine how the refundable tax credit will actually work in your situation.

What If I Have Additional Questions?

If you receive adoption assistance for your child and have questions on whether it is taxable income or if you can claim that child as a dependent (and receive the Child Tax Credit), read NACAC's fact sheet, *Tax Issues Related to Adoption Assistance and Adoption*, which can be found at: www.nacac.org/adoptionssubsidy/factsheets/taxes.html.

If you have additional questions on the adoption tax credit or adoption assistance, contact the North American Council on Adoptable Children at 651-644-3036 or adoption.assistance@nacac.org. or e-mail us at: info@nacac.org

Do You Have This Book?

Wounded Children, Healing Homes?

If not, you will want it for your library!

This excerpt is adapted from Wounded Children, Healing Homes (2009) by Jayne Schooler, Betsy Keefer Smalley, and Tim Callahan.

All parents experience crises and challenges. However, foster parents are faced with challenges that families raising birth children don't share. And, at times, these additional challenges can escalate into full-blown crises. Crises for foster children can be triggered by events, anniversaries, or even times of the year that remind children of losses or traumatic experiences. Some of the more common triggers for foster-care related crises are:

- ◆ Birthdays
- ◆ Mother's Day
- ◆ Moving
- ◆ Transition to a new school or graduation from high school
- ◆ Illness or death of a parent or grandparent
- ◆ Death of a pet
- ◆ Divorce of adoptive parents
- ◆ Holidays
- ◆ School assignments (the dreaded Family Tree, etc)
- ◆ Visits with members of the primary family
- ◆ Court hearings
- ◆ Visits from the social worker

Parents can prevent or alleviate adoption-related crisis for most of these triggers through strategies that anticipate and avoid triggers, promote communication and understanding that the child is now safe and protected, and express empathy and support as the child moves through his/her grief process.

Pathway Caring for Children Mother's Breakfast Group

Time for Adoptive Moms to Connect and Support Each Other!

Enjoy Breakfast, Sharing With Each Other,

and Praying for Each Other.

This Group has a Spiritual Basis.

If you do not have a book, please join us anyway or call to buy a book for \$9.00.

Plan to pay \$9.00 for the catered breakfast this month.

**We will be looking at Chapter 6 in
Wounded Children, Healing Homes
By Jayne Schooler.**

Please make sure and RSVP so we can be prepared for you by emailing Paula at pgates@pathwaycfc.org or leave a message at 330-818-0432.

Where: Aribica Coffee House
1273 West Maple Street
Hartville, Ohio 44632
Phone: 330-877-2057

When: Saturday, March 5, 2011

Time: 9:30 a.m. to 12 Noon

We look forward to seeing you! Don't miss it!

Pathway Caring for Children Family Services Respite Program

What is Respite Care?

Respite is short-term care provided for **two hours to two weeks** for a special needs child who lives with adoptive or birth parents. This allows the primary caregivers to have time to renew and restore themselves and pay attention to the needs of other members in the family.

What is Included in Respite?

- ◆ Treatment orientation
A respite treatment plan is developed with assistance from the family to help the child improve life skills. These may include personal hygiene skills, school work skills, personal development or social skills, following directions
- ◆ Supervision by trained and screened persons
- ◆ A pager system to meet emergency needs

What Types of Respite are Provided at Pathway Caring for Children?

- ◆ **Hourly Respite**
*One option for respite is our **one-on-one hourly support time**, which is spent with a **Direct Care Mentor** who is assigned to work with a special needs child. The service is provided **in the community for activities or in the home**.*
- ◆ **Family Respite**
*These respite services are provided by licensed **foster parents in their homes**. Recreation is provided as part of the regular family activities. These families may include birth, foster, and/or adoptive children. This can be overnight or day respite which includes any number of hours but not overnight.*

Our Family Services Program seeks to support the family which cares for the special needs child. We want to help families stay together.

Please call Andi Dahler (330-818-0425) at Pathway Caring for Children, 6370 Wise Avenue, NW, North Canton, Ohio 44720, for more information or to start the process. Most of the youth who receive these services use funding from PASSS (for adoptive youth), through Family First organizations, such as SRC or Cluster, Family Resources (DD), or county public children services agencies.

What do you want from this Newsletter?

Let us hear from you!

Andy Wing at: winga@odjfs.state.oh.us

Bev Gerber at: gerbeb@odjfs.state.oh.us

Gayle Hahn at: hahng@odjfs.state.oh.us