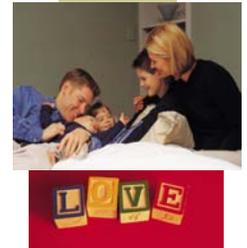


Spring
2012

Tuscarawas County Job & Family Services
Post-Adoption Link Newsletter

Webster's Definition of **RESOURCE**

1. *a.* a source of supply or support: an available means—usually used in plural
- b.* a natural source of wealth or revenue—often used in plural
- c.* a natural feature or phenomenon that enhances the quality of human life



This issue of the
TCJFS Post-Adoption Link Newsletter, hopefully,
will be a *resource* for you
that you can use for your family.

What do you want to see in this newsletter
that could be helpful and “*resourceful*”?

Let us Know . . .

Phone (330-339-7791) or Email us:

Gayle Hahn, Supervisor; Ext. 175; hahng@odjfs.state.oh.us
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Helping Children in Care Build Trusting Relationships

Trust is defined as, “reliance on the integrity, strength, ability, surety, etc., of a person or thing; confidence,” or “confident expectation of something; hope.”

Imagine losing your home, your parents, your brothers and sisters, your friends, your school, your pet, your toys, and even your bed. Now imagine losing these things over and over again.

Many children in foster care have had these types of experiences. These losses that children experience are traumatic events, and they often have to relive these traumas. Maybe they were told by an adult, who they trusted, that “this is the last move,” or “you’re coming home to stay,” only to have those promises broken for whatever reason. These are children whose lives have been turned upside down due to the trauma of abuse and/or neglect, followed by the trauma of being removed from their home—both of which are counter to how trust is defined.

Factors that Can Impact Trust

There are many reasons why children in care have a difficult time developing positive connections and establishing trusting relationships with others.



Following are some of the reasons why they may have difficulty forming trusting relationships.

Trauma is a significant factor impacting children’s ability to trust—people, relationships, situations, and themselves. Trauma is defined as “an extremely distressing experience that causes severe emotional shock and may have long-lasting psychological effects.”

Traumatic experiences such as physical and sexual abuse, neglect, separation from birth family, and multiple moves are all examples of trauma that children in care may have experienced.

Author and therapist Arleta James explains the effects of trauma well, “First and

foremost, we must come to understand that trauma interrupts ‘normal’ child development. The child that is chronologically age 12, may really be functioning as a three- or four-year old.

She goes on to say, “In essence, all children have a *chronological age* and a *social and emotional age*. Usually, the two are in **accord**. However, institutionalization, neglect, abuse, etc. causes a **discord** between the two ages.”

Ambiguous loss and Unresolved Grief. Children in care have experienced a lot of loss and separation from their homes, families, school,

Continued on page 2

Trust, continued

Page 2

friends, and siblings—everything that was familiar and comforting to them. These are types of ambiguous losses and unresolved grief. Children in foster care often experience multiple moves and may not have time to grieve the loss of one family before they move to a new family. Or if they *do* have time, kids don't often get the chance to have those feelings validated or even named.

Lack of Control. Some children in care may feel that they lack control over what happens to them in their lives. They've had several adults dictate where they live, when they move, what school they go to, who they will live with, without ever being asked what they want—all of which contributes to not being very trusting of adults.

Lack of Consistency. Another possible reason for their mistrust is that they have not had consistency in establishing healthy relationships with adults, or anyone, and are unsure how to do that.

Fear is also a major contributing factor. Fear of the unknown. What if I begin to trust them? What if I don't? What will happen? Will I have to go to another place? What if they reject me? Read [Aaron's story](#) for a personal account.

Divided Loyalties and Feeling Like They Have to Choose. Children in care are often experiencing divided loyalties between their foster families and their birth families. By establishing a relationship with you, they may feel they are being disloyal to their mom or dad. Or, that by connecting with you, they are rejecting their birth families.

They may feel that their birth families do not want them to like their foster parents or vice versa. The desire to be with their birth families is

Multiple Transitions: A Young Child's Point of View on Foster Care and Adoption

by Michael Trout. Excerpted from the [Parent-Institute video](#).

After a while, I had just lost too many people that I might have cared about. I had been with too many "parents" who really weren't, because they couldn't hold me tightly in their hearts at all.

None of you got how I was being changed by all these losses, (in my heart and in my behavior).

After a while, I began to get some pretty bad ideas about how things work.

I wasn't going to let anybody like me. Not even me.

And so, now, I won't let you imagine even for a minute that I like you. That I need you, desperately. That I might ever grow to trust you.

Are you ready to have me not believe you?

Are you ready for me to fight you for control?

Are you ready to hold me, and then hold me some more (when all the time I act like I don't want you to at all?)

Are you ready to really stay with me, through a battle that might last almost my whole growing up? Are you willing to feel as powerless as I do?

So have I told you anything that you wanted to know? Have I helped you to understand how we feel - all of us kids who fell into the world of foster care and adoption?

Continued on page 3

very strong—not being with them feels like a piece is missing from them.

Children in care usually want to go home so desperately—to be with their mom, dad, and siblings. By getting close to their foster parent, they may feel they are telling themselves that they will not be going home. See [Heather's letter](#) to read a good example of this.

Low Self Esteem. Some children in care have low self esteem and may not feel like they deserve love, respect, and a family who cares. They also may feel different because they are in foster care. They sometimes internalize the negative stigma associated with being involved in the child welfare system, such as that they are “bad” or have “bad parents.” Children want to feel like they belong and don't want to feel different from their friends.

How Can I Build Trusting Relationships?

There are several ways that you can help begin to build a trusting relationship. Following are some ideas to help you start to build a connection and a relationship that your child can count on.

Acceptance. Accepting children for who they are, as well as accepting their birth families, goes a long way in building a meaningful relationship. Let them know they have value as a person in your family and they're a part of your family now, too.



Stability and consistency. Providing children with a stable, consistent environment will show them that they can know what to expect from day to day. Part of being able to trust is knowing that they can be confident in you to keep them safe.

Be a positive role model. By showing your what trusting relationships are, kids can begin to learn by your example. Children are always observing. Demonstrating healthy relationships can help them know how to begin to build them.

Make yourself available. By engaging kids in meaningful conversations about feelings and expectations, you can help them begin to feel comfortable coming to you about how they feel without fear of judgment or rejection. By simply giving your time and attention, you are showing children that you are there for them.

Space. Giving your children space and not trying to force a relationship shows that you're willing to let the relationship between you grow at *their* comfort level. This can give them some control over their life and let them begin to trust themselves again.

Education and Training. Gaining a better understanding of the developmental and emotional level of your child in care can help you better respond to situations that may leave you feeling frustrated and may create a distance between the two of you.

Continued on page 4

Patience. Children will likely test your patience and may plan (intentionally or unintentionally) to sabotage the placement before risking the possibility of trusting you and liking you. It's a powerful defense mechanism, but your patience may help break through that barrier.

What Else Can I Do?

Self Care. Sometimes we're so focused on trying to help others, that we forget that it's okay to focus on ourselves, too. Make time to read, go on a date, take a bath, or whatever else you need for a break.

Be patient. Things do not always happen as fast as you might like. So, be patient with your child in care and with yourself.

Continue to be consistent.

Seek help and feedback. Talk with your caseworker, respite providers, other foster parents, and any other helpful resources who may have insights and solutions for you.

Celebrate the small accomplishments and goals!

Progress may not come in a huge package. Remember: you are making a difference in the life of your foster child.

Life experiences have taught many children in care not to trust. You are making a positive difference in the life of the child who is entrusted in your care.



Resources

Wisconsin Foster Parent Handbook: Chapter 3, Caring For Children

<http://wifostercareandadoption.org/>

Multiple Transitions: A Young Child's Point of View About Foster Care and Adoption (video)

<http://video.google.com/videoplay?docid=-306211141837494846>

Eric Erickson's Eight Stages of Development

<http://www.childdevelopmentinfo.com/development/erickson.shtml>

Caring for Maltreated Children

<http://www.childwelfare.gov/pubs/usermanuals/caregive/caregivef.cfm>

I'd Like to Trust You But Can I?

Article by Arleta James at Perspectives Press [per-
spectivespress.com/blog/2010/03/15/id-like-to-
trust-you-but-can-i/](http://perspectivespress.com/blog/2010/03/15/id-like-to-trust-you-but-can-i/)

Youth in Care Personal Stories

Aaron's story, at AdoptUSKids,

[http://www.adoptuskids.org/resourceCenter/
parentSupport/adopteeStories/aaronW.aspx](http://www.adoptuskids.org/resourceCenter/parentSupport/adopteeStories/aaronW.aspx)

Heather's letter, at Fostering Perspectives,

[http://www.fosteringperspectives.org/
fp_vol8no2/open_letter.htm](http://www.fosteringperspectives.org/fp_vol8no2/open_letter.htm)

Jeremy's story, at Foster Club

fosterclub.com/real-story/jeremys-story

Building Trust, Brick by Brick,

at Youth Success NYC

[http://youthsuccessnyc.org/foster_parents/
stories/BrickByBrick-Manny.html](http://youthsuccessnyc.org/foster_parents/stories/BrickByBrick-Manny.html)

For more Youth stories:

<http://www.fosterclub.com/real-story>

FCARC Tipsheets

- **Working with Children who have Been Traumatized**
- **Self Care for Families**
- **Stressed Out!**

You can find these at:

<http://wifostercareandadoption.org/>

Or contact us at 800.947.8074 or

info@wifostercareandadoption.org.

8th Annual Foster Parent Conference

Save These Dates

*Thursday, Friday, and Saturday,
June 14, 15, and 16, 2012*

Thursday, June 14

Child and Animal Abuse

Trainers: Theresa Johnson and Don Kiger

Friday, June 15

Trainer: Lisa Hinkelman

Saturday, June 16

Trainer: Marlin Cheyney

*Location: Carlisle Inn Sugarcreek
1357 Old St. Rt. 39
Sugarcreek, Ohio 44681
Phone: 877-722-7547*

- **Room Rates:** \$124.00, plus applicable taxes
- **Room Block** will be held until **Monday, May 14, 2012**. When making reservations, it is very **important that individuals reference “ECORTC.”** However, foster parents will be responsible for all expenses.
- The Carlisle Inn is a completely smoke-free, clean-air facility. No pets.

Attachment and Bonding Center of Ohio

(ABCOFOHIO.NET)

By Dr. Gregory Keck

ABC Services:

Family and Child Assessment

A detailed evaluation of each case, the assessment determines the intensity level of treatment. Once a diagnosis is substantiated, ABC of Ohio recommends an appropriate course of therapy. Since parental participation is a critical component, new strategies are presented throughout the process to help support parents.

Attachment Enhancement

Early intervention can often prevent mild to moderate attachment stresses from escalating into more severe problems. This program - recommended for children who are experiencing stress due to a change in primary caregiver, adoption, foster care, or severe medical condition - is designed to allay concerns, educate parents, and modify behaviors of both parents and children.

Attachment Therapy

Treatment for attachment issues can range from bi-weekly therapy sessions to two-week intensives, with many options in between. We evaluate each case to determine the most appropriate solution, and offer a full spectrum of intensity levels.

Training for Parents and Professionals

Geared to professionals, foster parents, and adoptive families, our training addresses topics such as diagnosing and treating attachment issues, parenting strategies that enhance attachment, loss issues, and infertility. Training can be tailored to meet any specific needs.

Sibling Assessment

When faced with the decision to place siblings together or separately in foster and adoptive homes, agencies can benefit from ABC of Ohio's professional evaluations and knowledge of adoption issues - leading to placements that are in the best interest of the children involved.

Birth Parent Information

Adoptive parents are often privy to sensitive birth family information that is difficult to share with their adopted children. We at ABC of Ohio can intervene with effective methods that help maintain a level of comfort for both parents and children.

(Continued on Next Page)

Pre-Adoptive Counseling

Knowledgeable professionals share information with parents who are considering adoption. Topics include identification and review of a diversity of issues that are present in any adoption.

Post-Placement Services

Created for those who have adopted both domestically and internationally, this service aids in family integration. It also provides reports to the child's country of origin, where appropriate.

Neurofeedback

Early childhood trauma impairs the "normal" development of the brain. The traumatized adoptee presents with emotional dysregulation, academic difficulties, lack of executive functions (i.e., planning, organizing, initiating and stopping actions, anticipating outcomes of actions, forming concepts, planning future behavior, being goal-directed, managing time and space, strategizing, paying attention to and remembering details, ability to cope with changes in routine, ability to cope with unstructured time, ability to follow-through and complete tasks, etc.) Neurofeedback is a computerized therapeutic intervention designed to help "train" the brain to function in a calmer manner with increased attention, focus and reasoning skills. Please visit www.eegspectrum.com or www.aboutneurofeedback.com for more information about this healing tool. Clients may opt to attend neurofeedback sessions at our office, or clients may consider equipping their home for neurofeedback.

QEEG

Neurofeedback services are often initiated with a QEEG. The QEEG is similar to a "GPS" navigation system. It helps identify how energy is distributed across the brain. Some areas possess excess energy, while other areas operate with too little energy. Areas of the brain must also speak to one another. The QEEG notes the sites that could benefit from enhanced communication. A QEEG charts the route to recovery. Neurofeedback is made more efficacious and cost-effective when the QEEG drives the service from the start.

Signs of Attachment Problems

Superficial Charm
Lack of Conscience
Lack of cause-and-effect thinking
Obvious lying
Preoccupation with blood, gore and/or fire
Stealing
Indiscriminate affection with strangers
Abnormal food patterns
Cruelty to animals/people
No impulse controls
Poor peer relationships
Destructive to self, others, material things
Persistent nonsense questions, incessant chatter
Abnormal speech patterns....

More symptoms may be viewed at www.abcofohio.net

Pathway Caring for Children

Mothers' 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*

We will be looking at the Created To Connect workbook.

The Connected Child book is available for \$12, and the Created To Connect workbook is available for \$2, if you like; you are not required to purchase these. I also have some additional Wounded Heart Healing Homes by Jayne Schooler available for \$10

*We will order from the menu for breakfast
with each mom paying for what she wants.*

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

When: First Saturday of Each Month
April 7
May 5
June 2

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

Email Paula at: pgates@pathwaycfc.org **or** leave a message at 330-818-0432 to let us know you are coming to the breakfast.

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

(please see brochure on the next two pages)

**As an adoptive mother,
do you ever feel:**

Isolated?

Confused?

Overwhelmed?

Discouraged?

Inadequate?

**You're not alone.
We're here to help.**

Join the Adoptive Mothers Breakfast
Group for support and hope.

Where:

Hartville Cafe and Arabica Coffee House
1273 W. Maple St. Hartville, OH 44632
Phone: 330-877-2057

When:

First Saturday of the month
9:30 a.m. - noon

Time and location are subject to change.
Call Paula Gates at 330-818-0432 or e-mail
pgates@pathwayfc.org to make a reservation.

Pathway Caring for Children offers additional
services for adoptive families:

- Adoption-sensitive individual and family counseling
 - Mental health case management
 - Hourly, daytime and overnight respite
 - Consultation and referral
 - Workshops for parents and professionals
- Parallel Parent Program – a therapeutic placement
outside the home
 - Adoptive Family Support Group

Mission:

To empower children and families to realize their
potential and achieve the possibilities of their lives
through innovative mental health, foster care and
adoption services.



Foster Care • Adoption Services • Mental Health Services

6370 Wise Avenue NW North Canton, Ohio 44720
330-493-0083



Adoptive Mothers Breakfast Group

A place where adoptive mothers
receive support and understanding



"Of all the rights of women, the greatest is to be a mother."
- Lin Yutang



Foster Care • Adoption Services • Mental Health Services

Why is this group for me?



I need validation for being an adoptive mother. It's not easy when others judge you for how your child acts – they don't know the behavioral and emotional challenges your child faces. It feels good to be reassured you are a good mom. Your problems are real and need to be acknowledged.

"It really helps to talk to people who understand and can empathize with our struggles and our children with different needs." – Joy

I would appreciate tools for the unique challenges of adoptive parenting.

Adoptive parenting has its own set of obstacles. We coach parents with nontraditional strategies for parenting and prepare adoptive parents to be trauma-competent healing parents.

"We share concerns, but most importantly solutions!"
– Rose

I need to know I am not the only one who has ups and downs on this path.

Share your joys and sorrows on this lifelong journey with others who understand. This adoption journey can be lonely. You don't have to be alone. A comfortable atmosphere of welcome and support awaits you. You will feel relieved to know you are not alone. You are accepted wherever you are in this journey.

"I look forward to meeting other mothers who have similar experiences to mine. They understand my life and help me feel good about my choice to be an adoptive mother." – Nora

I owe it to myself to come out of isolation and enter into this supportive community of adoptive mothers.

Many times adoptive mothers don't know there are others who are going through the same thing and can offer an understanding ear. There are opportunities for connection and caring in this group.

"Sometimes, it's hard for other people to really know what it's like. It's great to meet with a group of women who understand my life – they support me in a unique way." – Tracy

I need refreshment. I need a way to feel better about my life.

Adoptive moms can feel overwhelmed when their lives are not matching up with the dreams for themselves and their families. This group helps you to laugh and to look at life differently. It challenges moms to care for themselves and builds supportive friendships that enrich their lives. Through mutual sharing activities, adoptive moms find a group that they enjoy, and one that draws them back again and again for that refreshment their souls long for.

"It's a time for me to get away and refresh with other moms just like me." – Andrea

I want hope and inspiration for my family's future and the calling of adoptive parenting.

Our group finds its roots in spirituality with the hope that all feel welcome and comfortable.

Mothers of all faith backgrounds are encouraged to join.

"Makes us feel successful. Gives us hope to keep trying." – Terri

"Coming to Mom's Breakfast helps re-charge my batteries! I feel supported and accepted. I enjoy the laughter!" – Carrie

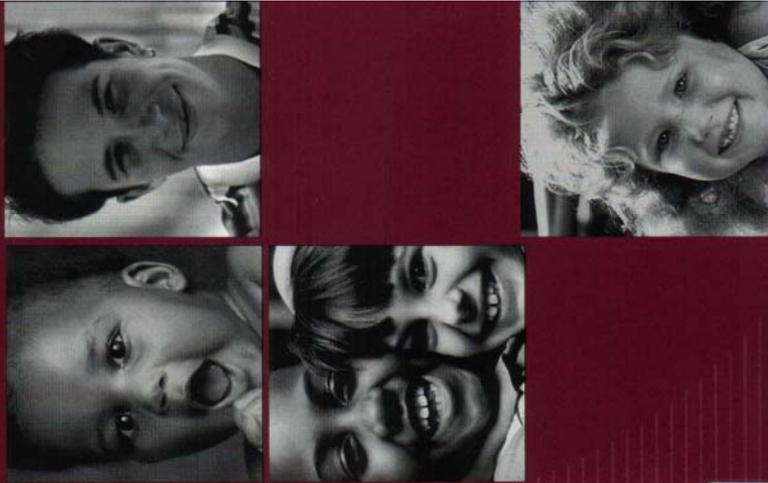


Adoptive Mothers
Breakfast Group

Crucial Help for Adoptive Families Pathway Caring for Children Brochure

Crucial Help for Adoptive Families

Post-Adoption Family Support Services



P A T H W A Y
Caring For ChildrenSM

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Mission Statement Caring for Children

Pathway Caring for Children is a private, non-profit, community service organization devoted to providing quality treatment-oriented care for children and families.

The staff members, volunteers, and foster parents of Pathway seek to carry out seven basic ideals with the youth who come to us. Most important, we **love** and care for each youth individually. We **recognize** them as persons and teach them to **respect** themselves and others; provide them with the **security** of knowing that we are there for them; help them find the paths of **success** in school, work and social relationships; encourage them in the assumption of **responsibility** for themselves and their actions; and become **personally involved** with them in their struggle for meaning and purpose in life.

Pathway Caring for Children®

Paula Gates, LSW
Family Services Director

Voice: 330-493-0083 Ext. 3432 Fax: 330-493-3689
6370 Wise Avenue NW - North Canton, OH 44720
1-800-838-7284

Email: pgates@pathwaycfc.org Website: www.pathwaycfc.org

P A T H W A Y
Caring For ChildrenSM

How to Keep your Adoptive Family Healthy

You should be proud. You heard a calling, and you made the kind of commitment no one else could make. Adoption brings another dimension to parenting. We are here to help you in understanding what this dimension means to your family and to give the needed support to parent adoptive special needs children.

Programs Especially for your Family.

All of the experience and expertise of Pathway has been poured into our post-adoption programs.

In fact, several members of our management staff are adoptive parents of special needs children themselves, so they can relate to the challenges you may be facing. These programs are designed to give you the kind of support you need to maintain your commitment to your child for a forever family.

Our Family by Educational Programs for Parents and Adoptive Children

Adoption issues are explored in CARE groups

Connections for parents and children
Adoption and understanding for
Renewal and
Encouragement

Groups for adoptive children ages 7-11 and 12-18 and their parents meet for six weekly sessions. The groups are led by persons experienced in adoption.

Educational Workshops

Pathway offers workshops with special speakers in areas of concern for adoptive parents and professionals.

Support Groups

Your situation is unique, but you are never alone. Pathway Caring for Children has support groups for adoptive parents, adoptive youth and for siblings of special needs children. In these groups, you and your children can learn from the experiences of others and find real understanding for your problems.

together

Respite

More than anything, adoptive parents often simply need more time to deal with the challenges they face. Respite is short-term relief care for your adopted child, anywhere from four hours to two weeks. You can use this time to attend to the needs of the rest of your family. Respite can be provided in foster homes, a small group home or a camp setting. Our camps for adoptive children occur four weekends throughout the school year. There is also a week of respite camp in the summer.

Parallel Parent Programs

When the child cannot live with the adoptive family for a time, the Parallel Parent program offers a way for the adoptive family to maintain maximal involvement with the child. Parallel Parents are foster parents who have opened their homes to you, giving your child a supplemental home environment. These families are carefully matched with yours to provide consistent values and standards for the child. They share the responsibility with you, anywhere from two to 30 days a month.

More Resources for You

Pathway also publishes a directory, "Community Resource Guide for Adoptive Parents," which can help you find more information regarding social services and financial aid.

For more information on these and other programs:
Contact Paula Gates at (330) 244-1130
Email: pgates@pathwaycfc.org



**Christian Children's
Home of Ohio**

ADOPTION SUPPORT GROUP

4th Tuesday of Month

6:30-8:30pm

We regret that childcare is not provided!

2012 Dates

January 24

July 24

February 28

August 28

March 27

September 25

April 24

October 23

May 22

November 27

June 26

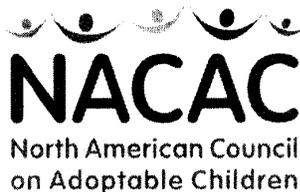
December TBA

Meetings are held at the
Parkview Christian Church
1912 Burbank Rd., Wooster, OH 44691

Sponsored by:
Christian Children's Home of Ohio
2685 Armstrong Rd, Wooster, OH 44691

RSVP to Rhonda Greer at (330) 621-1090

Federal Adoption Tax Credit



If you finalized an adoption in 2011, you are likely eligible for thousands of dollars in federal adoption tax credit!

For adoptions finalized in 2011, there is a federal adoption tax credit of up to \$13,360 per child. The 2011 adoption tax credit is refundable, which means taxpayers can typically get the credit refunded regardless of what they owe or paid in taxes for the year. Even people who have no income can qualify for a refundable credit.

The credit is paid one time *for each adopted child*, and should be claimed when taxpayers file taxes for 2011.

To be eligible for the credit, parents must:

- **Have adopted a child other than a stepchild**
- **And be within the income limits** — How much of the credit parents can claim is affected by income. In 2011, families with a federal modified adjusted gross income below \$185,210 can claim the full credit. Those with incomes above \$225,210 cannot claim the credit; families with incomes between \$185,210 and \$225,210 can claim partial credit.

The Amount of Credit to Be Claimed

Families who finalize the adoption of a child with special needs in 2011 (*see details on page 2*) can claim the full credit of \$13,360 whether or not they had any adoption expenses.

Example — A grandparent adopts three of her grandchildren from foster care and the state agency paid all of the fees. However, all three children receive monthly adoption assistance benefits and thus are considered special needs. The grandmother earns less than \$185,210 so can claim the full credit of \$13,360 per child for a total of \$40,080.

Other adopters can claim a credit based on their qualified adoption expenses, which are the reasonable and necessary expenses paid to complete the adoption as long as those expenses are not reimbursed by anyone else. If the expenses are less than \$13,360, the adopters claim only the amount of the expenses. If expenses exceed \$13,360, the maximum credit to be claimed is \$13,360 per child.

Example — A couple adopted two children from China and had \$40,000 in legal fees, travel expenses, and

agency fees. They received a grant of \$20,000, leaving them with \$20,000 in qualified adoption expenses. They can claim only the \$20,000 (not the full \$26,720 they might have been eligible for).

When to Claim the Credit

Parents who adopt a child with special needs and are not basing their refund request on expenses claim the credit the year of finalization. Parents who adopt internationally also cannot claim the credit until the year of finalization. Parents who are adopting from the U.S. and claiming qualified adoption expenses can claim the credit either the year of finalization or the year after they spent the funds.

Example — A family begins the process of adopting a U.S. infant in 2010 and incurs \$7,000 in expenses that year plus \$4,000 in 2011, but will not finalize the adoption until 2012. With their 2011 taxes, the parents can claim the \$7,000 for the 2010 expenses but not the \$4,000 spent in 2011. In 2012 when the adoption is final, the parent can claim the 2011 and 2012 expenses up to the maximum credit.

Adoptions from Previous Years

Families who adopted from 2005 to 2010 who have not already claimed the adoption credit for those adoptions may still be able to benefit from the credit. Taxpayers who adopted from 2005 to 2009 can carry credits forward to 2010 (when the credit first became refundable). In cases of adoptions before 2008, however, some or all of the credit may be lost.

Some families who adopted in 2003 and 2004 may be able to take limited advantage of the credit but will not benefit from refundability. Families who adopted earlier than 2003 cannot benefit from the credit if they did not take it already.

To learn more about the credit for previous years' adoptions, visit <http://www.nacac.org/taxcredit/taxcredit.html> or call NACAC at 651-644-3036.

Qualifying as Special Needs

Families who adopted a child who has been determined to have special needs can claim the full credit of \$13,360 without having any adoption expenses. The credit for all other adopted children is based on the family's qualified adoption expenses.

Basically, a child with special needs is a U.S. foster child who is adopted and receives adoption subsidy or adoption assistance program benefits. The instructions for the 2011 tax credit explain that to be considered a child with special needs, the child must meet all three of the following characteristics:

1. "The child was a citizen or resident of the United States or its possessions at the time the adoption effort began (US child).
2. A state (including the District of Columbia) has determined that the child cannot or should not be returned to his or her parents' home.
3. The state has determined that the child will not be adopted unless assistance is provided to the adoptive parents. Factors used by states to make this determination include:
 - o The child's ethnic background and age,
 - o Whether the child is a member of a minority or sibling group, and
 - o Whether the child has a medical condition or a physical, mental, or emotional handicap."

Just because a child has a disability does not mean the child is considered special needs under the tax credit. Not even every child adopted from foster care is considered special needs (about 10 percent of children adopted from care do not receive adoption assistance support). Those who do not receive any support from the adoption assistance program are likely not to have been determined to have special needs.

Bottom line, if your child does not receive adoption subsidy/adoption assistance benefits, you will likely have to have qualified expenses to claim the credit.

Claiming the Credit

Taxpayers should review 2011 Form 8839 instructions (available at www.irs.gov) very carefully to be sure that they apply for the credit correctly. Taxpayers are required to file taxes by mail rather than electronically and have to submit certain documentation with the return.

Taxpayers will complete a 2011 version IRS Form 8839 (also available at irs.gov) and submit it with their Form 1040 when they file their 2011 taxes. On Form 8839, those who adopted children determined to have special needs can write \$13,360 on line 5, which asks for qualified adoption expenses. Other adopters should enter their qualified adoption expenses.

IRS Review

In 2010, the IRS reviewed the vast majority of adoption tax credit applications. The review process was often lengthy, with many parents waiting months to hear from the IRS and even longer before they received their refund. In many cases, parents had to resubmit documentation of the adoption and either proof of expenses or special needs determination.

Parents will need to prove the adoption by providing the IRS with a copy of the adoption decree with the official seal visible. Families who adopted a child with special needs must also provide a copy of one of the following: (1) the adoption assistance agreement, (2) a letter certifying that the child has been approved for adoption assistance, and (3) a letter from the state or county child welfare agency stating that the child has been determined to have special needs.

Families who incurred expenses are likely to be asked by the IRS to verify those expenses during the review process. Proof of expenses includes copies of receipts, canceled checks, and credit card statements.

For more information, visit www.nacac.org/taxcredit/taxcredit.html, e-mail taxcredit@nacac.org, or call 800-470-6665. NACAC is not a tax professional organization and this should information not be considered to be legal or tax advice.

NACAC was instrumental in passage of the law that made the full tax credit available to families who adopt from foster care without documenting expenses. We need your support to continue similar advocacy efforts and to enable us to share information about the credit with other families.

Please become a member of NACAC or make a donation at www.nacac.org.

North American Council on Adoptable Children
970 Raymond Avenue, Suite 106, St. Paul, MN 55114

Federal Adoption Tax Credit



... because every child needs a permanent, loving, and culturally sensitive family

Federal Adoption Tax Credit for Special Needs Adoptions Finalized in 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.

Are We Eligible for the Credit?

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

- have adopted a child with special needs from foster care 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 assistance (subsidy), the adoption assistance agreement (or application and agreement) is evidence that the state has determined that child has special needs.

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 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. The IRS will require a copy of your adoption decree and adoption assistance agreement with the Form 8839.

What do I do when the IRS asks for qualifying expenses?

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)."]

Refundable Credit for 2010 and 2011

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

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

Federal Adoption Tax Credit



... because every child needs a permanent, loving, and culturally sensitive family

Adoption Tax Credit for Special Needs Adoptions Finalized between 2003 and 2009

Most families who adopted foster children who receive adoption assistance between 2005 and 2009, and a few who adopted earlier, should be able to take advantage of the federal adoption tax credit, even if they had no expenses related to the adoption. A new law and guidance have now made the tax credit refundable for the first time. [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.]

Background on the Adoption Tax Credit

For adoptions finalized in 2003 or later, a child whom the state determines has special needs qualified for the full adoption tax credit, regardless of expenses paid, unless the adoptive parents' income in that year exceeded particular limits. This includes children whose special needs determination is based on being hard to place due to age, race or membership in a sibling group. If a child receives adoption assistance (subsidy), the state has determined the child is special needs.

Until tax year 2010, the credit was not refundable, so many families with lower or moderate incomes (and thus low federal tax liability) could not take advantage of the credit. **In 2010, the credit is refundable, which means it will benefit many more families—even those who adopted earlier but didn't have enough tax liability to access the credit in previous years.**

Families who finalized in 2005 or later will benefit from refundability because the tax credit can be carried forward for up to six years. For example, a family who adopted a child with special needs in 2009 earned a \$12,150 adoption tax credit. They were able to take only \$4,000 of the credit in 2009 because \$4,000 was their total tax liability that year. The remaining \$8,150 carried forward to 2010. When they file their 2010 return, the family will get a refund of the full \$8,150 credit, regardless of their tax liability.

To document the adoption and the child's special needs determination, you should include with your 2010 tax return a copy of the adoption decree and the adoption assistance agreement.

Below is more information to help families access the credit for adoptions before 2010.

How Can I Access the Credit?

If you already claimed the credit in the year you finalized an adoption:

If you finalized in 2005 or later and carried forward the adoption tax credit on each year's returns, just carry forward the remaining amount of the credit from your 2009 return to 2010, using the 2010 IRS Form 8839. You can claim the full amount remaining as a credit on your 2010 return. (If you claimed the credit the year you finalized, but didn't carry the credit forward in subsequent years' tax forms, you'll need to file amended returns for those years.)

If you didn't claim the credit but finalized an adoption in 2005 or more recently:

You must file for the adoption tax credit in the year you finalized the adoption. If you finalized in 2008 or 2009, it is quite simple. The IRS allows people to amend returns for a period of three years in order to claim a credit, so you can amend a 2008 return through April 15, 2012. You must amend your return for the year the adoption was finalized and any subsequent years, carrying forward the amount of the adoption tax credit that was not paid in each year. Any part of the credit not paid by 2010 can be used fully with the 2010 return, using the 2010 IRS Form 8839. If you've already filed your 2010 taxes, you need to amend them using Form 1040X.

For adoptions finalized from 2005 to 2007, even though they are more than three years old, the IRS has stated (view the letter at www.nacac.org/policy/irsletter.pdf) that those credits can be accessed. The tax years before 2008 are not considered closed tax years so you cannot be paid a refund for a credit that you were due that year.

To benefit from the credit, you have to be able to carry some of the credit forward into tax year 2008. If you didn't file the year you finalized and had sufficient tax liability in these closed tax years to use up the whole credit, there is no reason for you to amend your taxes. (To figure out what you would have gotten each year, you will need to complete a Form 8839 for that year.)

If you adopted in 2005, 2006, or 2007 and believe you will have credit to carry forward into 2008, you should amend your returns starting the year you finalized. In the amended returns for years 2005 to 2007, you must complete the return as if you are getting a refund for the credit used. Any credit that you could have been refunded in these years will be lost to you. Then when you amend your 2008 taxes and forward, you can use any credit that would have been due to you that year. Whatever is not used or lost from 2005 to 2009, can be carried over and refunded in 2010. Please note that the IRS may reject your amendment but we encourage you to appeal. A taxpayer advocate may be helpful in the appeal.

For example, a family who adopted one child in 2006 earned \$10,960 in adoption tax credit, but didn't claim the credit with their 2006 return. Their tax liability was \$4,000. They amend the 2006 return, and claim the credit. Although they cannot receive the \$4,000 because 2006 was more than three years ago, they can only carry forward to 2007 \$6,960 (\$10,960 less the \$4,000 they would gotten in 2006). The family then amends for 2007, when they had a tax liability of \$2,000. They lose this \$2,000 also, but carry forward the remaining \$4,960. They had no tax liability in 2008 or 2009, but still need to amend those returns to show that they are carrying forward the \$4,960. When they file in 2010, they can take the full \$4,960 credit regardless of their tax liability.

The chart below will help you look back at your tax forms to see how much you have in tax liability for each year. Although it is actually a bit more complicated, you can look at your total tax liability to see the maximum amount of the credit you would be able to use.

Tax Year	Maximum Credit	Tax Liability
2003	\$10,160	1040 – Line 43 • 1040A – Line 28
2004	\$10,390	1040 – Line 45 • 1040A – Line 28
2005	\$10,630	1040 – Line 46 • 1040A – Line 28
2006	\$10,960	1040 – Line 46 • 1040A – Line 28
2007	\$11,390	1040 – Line 46 • 1040A – Line 28
2008	\$11,650	1040 – Line 46 • 1040A – Line 28
2009	\$12,150	1040 – Line 46 • 1040A – Line 28

If you didn't claim the credit but finalized an adoption before 2005:

If you finalized an adoption in 2003 or 2004, the same issue about amending returns more than three years old applies (see above) and you are less likely to benefit. A family with insufficient tax liability will probably not benefit because they can't carry forward to tax year 2010 when the credit becomes refundable. A family with significant tax liability may use up all of the adoption tax credit in the years before 2008, but they cannot get a refund for these years. Those families who have a moderate tax liability might be able to carry forward some of the credit to 2008 or 2009, when they could get a refund for whatever tax liability they had that year.

Those who adopted before 2003 are unlikely to benefit at this time. Before 2003, the credit was only for documented expenses. Even if you had expenses, for adoptions finalized in 2001, you cannot carry forward any credits into 2007, the year in which you could get a refund of any credit that would have been due to you. If you adopted in 2002 and had documented expenses *and had credit that carried forward to 2007 and had tax liability in 2007*, you could amend all of your returns from 2002 to 2007, and get a refund for 2007.

How Do I Amend Past Returns?

If you paid someone to prepare your taxes, you should ask them to amend your taxes for free since they failed to include the adoption tax credit. If you used software, you should be able to use it to do the amendments.

To amend your own taxes, complete Form 1040X, which can be found at www.irs.gov/pub/irs-pdf/f1040x.pdf or by calling 1-800-829-1040. You will need copies of the returns you filed for each year you amend, plus blank copies of Form 8839 (the Adoption Tax Credit form) for each year you amend. Access previous year's

forms at www.irs.gov/formspubs/article/0,,id=98339,00.html. If you are only amending credits, you will need to complete lines 6 to 22 of Form 1040X.

Child Tax Credit

Since the child tax credit and adoption tax credit interacted from 2002 to 2009, families must complete the Child Tax Credit Worksheet in IRS Publication 972 to see what is the appropriate amount of the child tax credit to take. This may lead a family to take less or no child tax credit, instead taking that amount as an additional child tax credit (which is another refundable credit). You need to complete Publication 972 for each year you are amending to figure out the child tax credit and how much of the adoption tax credit you can claim in that year (and then how much you might carry forward).

If you already claimed the child tax credit, you will still need to work through Publication 972's Worksheet to figure out the amount of the adoption tax credit you can use for a given year. Claiming the adoption credit may affect whether you can claim the child tax credit. If your child tax credit is reduced because you claim the adoption tax credit, you should check to see if you can claim the additional child tax credit instead.

What If I Have Additional Questions?

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

If you have additional questions on the adoption tax credit or adoption subsidy, contact the North American Council on Adoptable Children at 800-470-6665 or adoption.assistance@nacac.org.

Note: This fact sheet is NACAC's interpretation of the adoption tax credit; it is not intended as legal or tax advice. Each person's tax situation is unique.

Was This Fact Sheet Helpful to You? If So, Please Help Us Help Others!

NACAC was instrumental in passage of the law that made the full tax credit available to families who adopt from foster care without documenting expenses. We need your support to continue similar advocacy efforts and to enable us to share information about the credit with other families. Please take a moment today to become a member of NACAC or to make a donation. Either visit www.nacac.org or complete the form below.

- I'd like to become an individual/family member of NACAC (*dues are \$45/year*)
- I'd like to donate \$ _____ to NACAC. (Donations are tax-deductible.)

Name: _____

Address: _____

Daytime Phone (home/ cell/ office): _____

E-mail Address: _____

Payment: check (made payable to NACAC) credit card (complete information below)

MasterCard VISA Card Number _____

Name on Card _____

Exp. Date _____

Signature _____

North American Council on Adoptable Children

38th Annual Conference

Celebrating Families:

Valuable Lessons from Children, Parents, and Professionals

From July 25–28, 2012, NACAC presents its 38th annual conference in Crystal City, Virginia. The conference is perfect for adoptive and foster parents, child welfare professionals, adoptees, foster care alumni, kinship caregivers, and other child advocates.

Location and Accommodations

Crystal City is located in Arlington, Virginia, just outside of Washington, D.C. The area offers an extensive network of shopping areas and restaurants, and is a quick subway trip to downtown D.C. and its wealth of museums and historical sites.

The conference will be held at the Hyatt Regency Crystal City. Discounted guest rooms are available from July 24 to July 29, at \$139 per night plus 10.25 percent tax.

To register online, visit <https://resweb.passkey.com/go/ADOPT>. Otherwise, call 888-421-1442. Availability extends until all rooms fill or until July 2, whichever is first, so please make reservations early. Tell the hotel operator you are attending the NACAC conference, and ask about the hotel's guarantee, deposit, and cancellation policies.

Keynote Speakers

Thursday's keynote session—"Youth Advocating for Youth Permanency"—will feature a panel of Congressional Coalition on Adoption Institute youth interns, who aged out or were adopted from the foster care system.

NACAC is grateful for the support of our local planning committee:

Adoption Legal Services • AdoptUSKids • Alexandria DCCHS • Arlington DHS • Baltimore County DSS • CHAIN • Child Trends • Child Welfare Information Gateway • Children's Bureau/ACF • Coalition of Adoption Programs, Inc. • coordinators2inc • DC CFSA • Erhelyn R. Strong School of Social Work • FACES of Virginia • First Baptist Church of Highland Park Adoption Ministry • Formed Families Forward • Foster & Adoptive Parent Advocacy Center • Freddie Mac Foundation • Human Rights Campaign • Law Offices of Schweitzer & Scherr, LLC • Maryland DHR • Metropolitan Washington COG • Petersburg DSS • Virginia DSS • Virginia One Church One Child • Voice for Adoption



"I am more informed and empowered to be the best I can be for my son."

—2011 conference attendee

Friday's general session—"Meeting the Educational Needs of Children and Teens"—will feature panelists Dr. Melody Musgrove, Director of the Office of Special Education with the U.S. Department of Education; Kelly Henderson, adoptive parent and founder of Formed Families Forward; and a youth.

On Saturday, NACAC will present its annual awards. Attendees will then hear Pat O'Brien discuss "Celebrating Families: Valuable Lessons from Children, Parents, and Professionals."

Workshops & Institutes

Each year, we incorporate new and exciting sessions into the comprehensive NACAC conference. This educational event covers almost every adoption-related topic imaginable—with more than 80 sessions about post-adoption services, therapeutic techniques, preparing for adoption (for prospective adopters), parenting children with challenges, recruitment and pre-adoption issues, international/ infant adoption, public policy, and more. Many sessions are advanced, so even experienced parents and workers will benefit from them. Selected sessions include:

- Financing Your Adoption
- Recruiting Families in Urban Communities

July 26-28, 2012 in Crystal City, Virginia (outside of Washington, D.C.)
Pre-conference session: July 25



“It is refreshing to hear and see so many adoptive, foster parents and professionals so passionate about making adoption for youth and their families less painful, more realistic, and embracing differences.”

—2011 conference attendee

- My Birth Mother Friend Me!
- Positioning for Strategic Change in the Adoption System
- The Impact of Trauma on Child Development, Attachment and Adoption
- Parenting the Hurt Child
- Empowered Transition: Helping Older Children Move Into Successful Adoption
- Making Special Education Really Work
- Identity Formation for Transracial Adoptees

The conference features acclaimed speakers including Juli Alvarado, Maris Blechner, Barry Chaffkin, Wayne Duehn, Bart Fletcher, Claudia Fletcher, Howard Glasser, Denise Goodman, Betsy Keefer Smalley, Regina Kupecky, Ruth McRoy, Pat O'Brien, Adam Pertman, and John Raible.

Pre-Conference Session

“Dr. Perry was excellent and kept the crowd spellbound.”

—2011 conference attendee

On July 25, a full-day pre-conference session will feature Bruce D. Perry, M.D., Ph.D., senior fellow of The ChildTrauma Academy, a Houston-based nonprofit, and adjunct professor in the Department of Psychiatry and Behavioral Sciences at Northwestern University School of Medicine. For the last decade, Dr. Perry’s clinical research has been focused on integrating concepts of developmental neuroscience and child development into clinical practices, which has resulted in the creation of innovative clinical practices and programs that benefit maltreated and traumatized children.

Dr. Perry’s all-day session—“Helping Children Heal from Trauma”—will explore the impact of abuse, neglect, and chaos on children’s brain development, and then explain how caregivers and professionals can understand and address behaviors, help children heal, and create a therapeutic web that surrounds the children.

Fees are \$100 per person (which is not included in the conference registration fee). Registrants who attend both the pre-conference session and the full conference receive discounted registration fees.

Other Conference Features

- NACAC offers a program for youth ages 6 to 13 with workshops and field trips. Space is limited, so register as soon as forms are available this spring.
- Tabletop exhibits will be available near the general sessions, workshops, and refreshment breaks. Advertising in conference publications is also available. Space is limited; contact us for an application.
- We offer, for a fee, continuing education units for the conference and pre-conference sessions.

Registration & Fees

Full registration fees include workshops, institutes, general sessions, Saturday’s luncheon, handouts on CD, and membership for non-members. One-day fees will be offered. Parent couples can register together at a discount. The pre-conference session has a separate fee, but those who attend both the conference and the pre-conference session receive a discount.

Register by July 6 to receive discounted fees.

Full conference registration is:

NACAC members	\$260 U.S./Cdn.
Non-members	\$310 U.S./Cdn.

After July 6, fees increase by \$55.

In April, NACAC will publish a registration booklet with information about workshops, the youth program, and more. To request one, send your name, address, and whether you want the booklet by mail or e-mail to info@nacac.org. Or visit www.nacac.org.

You may also request a registration booklet from NACAC.

North American Council on Adoptable Children (NACAC)
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