

## Outline for the Adoption Tax Credit for 2021 Taxes

- What is the Adoption Tax Credit for adoption being claimed on 2021 federal taxes?
- It is a non-refundable tax credit. How to advocate for refundability?
- What is a “credit” and how does it differ from a deduction or some other form of tax savings?
- If you get a tax refund every year, how would you use the Adoption Tax Credit?
- If you don’t have any federal tax liability, should you still apply the credit to your federal income taxes?
- What type of adoptions are included or excluded? Step-parent adoption? Embryo adoption? Same-sex partner second parent adoption? Unmarried heterosexual second parent adoption? Surrogacy?
- Can you get credit for each adoption you complete even if completed in the same year? What about adopting siblings at the same time?
- What is a Qualified Adoption Expense for purposes of the Adoption Tax Credit 2021?
- When can you claim the Adoption Tax Credit?
  - Domestic private adoption
  - International adoption
  - Re-adoption in the US for international adoption
  - Foster care adoption
- How does the Adoption Tax Credit work with kinship adoptions? What if the child never was involved with the foster care?
- Special Needs Adoption: How does the Adoption Tax Credit differ for adoptions from foster care? What does the IRS accept as proof of “special needs”?
  - Special needs child for international adoption?
- Can you reclaim your expenses for a failed adoption? How?
- What income level is excluded from claiming the Adoption Tax Credit in 2021?
- How long can the credit be carried over?
- Will the Adoption Tax Credit offset self-employment tax?
- Secure Act and Qualified birth or adoption distributions.
- How does the Adoption Tax Credit work in conjunction with employee adoption benefits? For special needs adoption?
- If you adopt, can you still get the Child Tax Credit? How does the timing work?
- What do you need in order to get the Child Tax Credit for your adopted child?
- How does Advanced Tax Payments work with adoption?
- What type of documentation for the Adoption Tax Credit should you submit with your taxes? What type of documentation should you keep in your records?
- What should you do if you do not have your child’s social security number when you get ready to file your taxes? When should you consider using an Adoption Taxpayer Identification Number (ATIN #) or Individual Taxpayer Identification Number (ITIN #)?
- What are the most common questions received about the Adoption Tax Credit?
- How to find a [tax specialist](#) knowledgeable on the Adoption Tax Credit?