



Resources Available to Assist Adoptive Families with Expenses Related to Adoption

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	Amount	Eligibility Requirements of Child	Eligible Expenses	Adoptive Family Eligibility	
One-time Resources	Title IV-E Adoption Assistance Non-recurring Adoption Subsidy 50% federal, 50% Ohio GRF	\$2,000.00 \$1,000.00 /child/adoption <i>(decreased from \$2,000.00; HB 1)</i> Reimbursed for eligible costs <u>after finalization</u>	Meets special needs criteria per OAC rules: <ul style="list-style-type: none"> • Sibling group should be placed together • Member of minority or ethnic group • Age six or older • Permanent custody one year or more • Medical/physical, emotional, or behavioral problems; MRDD • Previous adoption disruption or multiple placements Reasonable efforts made to place child with adoptive parent(s)	Reasonable and necessary adoption fees Court cost and attorney fees Adoption home study Health and psychological exams Supervision of placement prior to final adoption decree Reasonable costs for transportation, lodging and food (child and/or adopt parent), when necessary to complete placement or adoption process	Agreement signed before finalization No means test
	Federal Adoption Tax Credit 100% federal funded	\$10,630 \$13,170 /child/adoption; <u>non-refundable</u> (PL 111-148; Patient Protec & Affordable Care Act) Claimable over two years; credit is an amount subtracted from tax dollars owed that year	Must be under 18; applies to healthy infants or special needs children International adoptions only after finalization Domestic adoptions regardless of adoption finalization	Expenses not reimbursed by employer, including: <ul style="list-style-type: none"> • Reasonable and necessary adoption fees • Court costs • Attorney fees • Traveling expenses 	Based on adjusted gross income: ≤ \$182,520 = full credit \$182,521 to \$222,519 = reduced credit ≥ \$222,520 = No credit
	Ohio Income Tax Credit 100% Ohio GRF	Current – \$1500/child/adoption <u>after finalization</u> (increased from \$500; SB 20 – Clancy) Non-refundable	Any child under 18, w/legal decree of adoption	Not listed	No means test Family claims credit on IRS 1040
Ongoing	Title IV-E Adoption Assistance 60% fed; 40% state/local	\$300 \$240 /month state base. Higher monthly subsidies negotiated and funded locally based on child's needs <i>(decreased from \$300; HB 1)</i>	IV-E AA child must be from poor family Child legally free for adoption through termination of parental rights or voluntary surrender by parent	Flexible funds to support needs of child	IV-E AA – No Means test for adoptive family
	State Adoption Maintenance Subsidy (SAMS) 100% Ohio GRF		Meets special needs criteria per OAC rules		SAMS – 120% of state median income