

# Congress of the United States

Washington, DC 20515

March 5, 2025

The Honorable Jason Smith  
Chairman  
Committee on Ways and Means  
U.S. House of Representatives  
1139 Longworth  
Washington, DC 20515

The Honorable Ron Estes  
Chairman  
Subcommittee on Social Security  
Committee on Ways and Means  
U.S. House of Representatives  
1139 Longworth  
Washington, DC 20515

Dear Chairman Smith and Subcommittee Chairman Estes,

We write to urge you to include a **refundable Adoption Tax Credit** in the upcoming reconciliation bill. Restoring refundability to the adoption tax credit would provide crucial financial support for families seeking to adopt, ensuring they can fully benefit from the credit regardless of their tax liability.

The cost of adoption can be substantial, often creating financial barriers that prevent loving families from providing permanent homes for children in need. The tax credit has been instrumental in making adoption more accessible, but its current nonrefundable status limits its effectiveness, particularly for middle- and lower-income families who may not have enough tax liability to fully utilize the credit. By making the credit refundable, Congress can ensure that all eligible families receive the full financial benefit, helping to offset the high costs associated with adoption.

Supporting adoption is a critical component of a **pro-family agenda** and aligns with the values of strengthening and sustaining the American family. Ensuring that children in need are placed in safe, loving, and permanent homes fosters stability, promotes positive child development, and ultimately benefits communities as a whole. Adoption provides children with the opportunity to grow up in nurturing environments, while also giving families the joy of expanding and enriching their lives.

While the American Taxpayer Relief Act made the adoption tax credit permanent, it did not extend the refundability provisions that were previously in place. Restoring refundability would allow thousands of adoptive families to access the full benefit and further promote adoption as a viable and attainable option. Expanding the reach of this credit will help more children find stable, loving homes and strengthen families across the nation. From a financial perspective, promoting adoption is pure common sense. Every child moved from the foster care system to a loving family will provide savings to states and the federal government alike.

We respectfully request that you prioritize the inclusion of a refundable Adoption Tax Credit in the upcoming reconciliation bill. By doing so, Congress can take a meaningful step toward reducing financial barriers to adoption and ensuring more children can find permanent, supportive families. Thank you for your leadership and consideration of this important issue.

Sincerely,



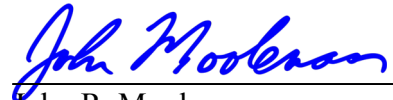
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Member of Congress



Mary E. Miller  
Member of Congress



Mike Rogers  
Member of Congress



John R. Moolenaar  
Member of Congress



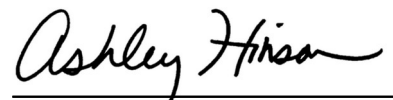
Tim Burchett  
Member of Congress



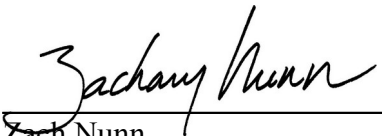
Pat Fallon  
Member of Congress



Tom Barrett  
Member of Congress



Ashley Hinson  
Member of Congress



Zach Nunn  
Member of Congress