

Qualifications for Reimbursement

Qualifications for Eligibility

- The service member must be serving on continuous active duty or full-time National Guard duty specifying a period of at least 180 days to apply for reimbursement
- Adoptions by single service members as well as married couples are included
- Child/Children must be under 18 years of age or physically or mentally incapable of caring for himself or herself
- Child/Children may not be the biological offspring of the service member

The adoption must be arranged by one of the following procedures:

- A qualified adoption agency or other source that has responsibility under state or local law for child placement through adoption
- A nonprofit voluntary adoption agency that is authorized by State or local law to place children for adoption, or
- Any other source authorized by a State to provide adoption placement if the adoption is supervised by a court under state or local law. This includes the adoption of step-children by the service member
- The adoption of special needs children and inter-country adoptions are included

Qualifying Expenses

- Public and private agency fees including adoption fees charged by an agency in a foreign country
- Placement fees, including fees charged adoptive parents for counseling
- Legal fees, including court costs, for services that are unavailable to a member of the military
- Medical expenses, including certain hospital expenses of the biological mother of the child to be adopted
- Certain hospital expenses of the newborn infant to be adopted
- Medical care given to the adopted child before the adoption
- Physical examinations for the biological mother of the child to be adopted
- Temporary foster care charges when payment of such charges is required to be made before the adoptive child's placement

Non-Qualifying Expenses

Qualifying adoption expenses do not include expenses:

- By an adopting parent for travel
- For an adoption that violates Federal, state, or local law
- For carrying out any surrogate parenting arrangement

Tax Credits

Additionally, a federal adoption tax credit is available. Information on this credit is available at the Internal Revenue Service website www.irs.gov.

Travel

A child or children under the age of 18 placed in the home of a member by a placement agency for adoption is considered a dependent in determining travel and transportation allowances.