

Tax Resources

The Department of Human Services and your local Department of Social Services cannot give tax advice. It is recommended that foster, adoptive and kinship parents speak with a qualified tax professional and review the resources below.

Websites that have tax information for foster and adoptive parents include:

<https://www.irs.gov/credits-deductions> (IRS)

www.nacac.org (North American Council on Adoptable Children)

www.nfpaonline.org (National Foster Parent Association)

- A federal tax guide for foster parents is available on NFPA's website at nfpaonline.org. At this time, in order to access the guide, you must be a member of NFPA and the membership fee is \$35.

www.mrpa.org (Maryland Resource Parent Association)

- MRPA hosted a tax training for foster parents in 2021 and the recording can be found on their website at <https://mrpa.org/download-library/download-info/first-tuesday-with-josh-kroll-federal-adoption-tax-credit/>

For additional information on tax related matters, please review the Maryland Child Welfare Policies below. They can be found on the Department of Human Services website at:

<https://dhs.maryland.gov/business-center/documents/child-policy-directives/>

- Policy SSA-CW #14-16 (April 1, 2014): Federal Adoption Tax Credit
- Policy SSA-CW # 15-12 (February 1, 2015): Verification for Non-reimbursable Expenses Incurred by Public Resource Parents and Approved Kinship Parents for Potential Maryland Tax Benefits (H.B. 699)