

Sample article for organizations to use to reach customers/taxpayers

Provide the following article to your customers for advice on what to do if they receive an IRS notice about the Adoption Tax Credit

Did you receive a notice from the IRS about your Adoption Credit claim?

If you received a notice from the IRS about your Adoption Credit claim, don't panic. The IRS is committed to processing adoption credit claims quickly, but it also must safeguard against improper claims by ensuring the standards are met for this important credit. Many of these letters can be dealt with simply and painlessly.

If you are claiming the newly expanded Adoption Credit, failing to include required documentation – such as an adoption order or decree with your return – could delay your refund. Each notice provides specific instructions on what to do to satisfy the inquiry.

You must include one or more adoption-related documents to support your claim for the credit. Documentation must be provided for each eligible child claimed on Form 8839, *Qualified Adoption Expenses*, and is required when the credit is claimed for a 2010 adoption.

If your return is selected for review, please keep in mind it's necessary for the IRS to ensure the legal criteria are met before the credit can be paid. If you are owed a refund beyond the Adoption Credit, you will still receive that part of your refund while the review is being conducted.

Once the initial review of your return is complete, you will receive a subsequent notice explaining the steps you need to take, such as providing certain adoption-related documentation to resolve the issue.

If you receive a notice, you should compare it with the information on your return. It is important that you respond to the request if you need to provide more information. Include any documents and information you wish the IRS to consider, along with the bottom tear-off portion of the notice. Mail or fax the information to the IRS address shown on the notice. It's also important that you keep copies of any correspondence with your records. Allow at least six weeks for a response.

If you have any questions, call the phone number provided on the notice you receive from the IRS. Have a copy of your tax return and the correspondence available when you call, to help the IRS respond to your inquiry.

NOTE TO EDITOR: *Below are links to additional resources for your readers.*

On IRS.gov:

- [YouTube video](#) on Adoption Credit Claims
- [Form 8839](#), Qualified Adoption Expenses; Instructions for Form 8839 ([PDF](#))
- [Seven Facts about the Expanded Adoption Credit](#)
- [Adoption Benefits Frequently Asked Questions](#)
- [Adoptive Parents: Don't Delay Your Adoption Credit Refund](#)