



FORT SILL LEGAL ASSISTANCE

Adoption Expense Reimbursement



Many military families adopt. Some who do may qualify for reimbursement of some adoption expenses. You may find these questions and answers on Adoption Expense Reimbursement helpful in deciding whether you qualify.

I am about to adopt a child. Can I be reimbursed for any of the adoption fees I pay?

Maybe. Department of Defense Instruction 1341.9 entitled "Department of Defense (DoD) Adoption Reimbursement Policy" allows active duty military members to be reimbursed up to \$2,000 per child for qualifying adoption expenses in a calendar year. (Maximum reimbursement to any one Soldier is \$5,000 in a calendar year regardless of the total number of children adopted.) The adoption must be finalized before payment will be made.

How do I request reimbursement?

Submit a [Reimbursement Request for Adoption Expenses \(DD Form 2675\)](#). Your servicing unit personnel office is a good point of contact. That office usually maintains DD Forms 2675, will assist you in assembling the necessary adoption expense receipts, and will guide you in completing the reimbursement application. Include proof of expenses paid (for example, statements and receipts marked "PAID," canceled checks, etc.). The completed form and all supporting documents should be mailed by certified mail to **Defense Finance and Accounting Service, Cleveland Center – Code JFLADA, ATTN: Adoption Reimbursement 1240 East Ninth Street, Cleveland, OH 44199-2055**. Soldiers must submit claims for reimbursement within one year following the date on which the adoption is finalized. Complete a separate reimbursement request for each child whose adoption has been finalized.

What adoptions qualify for reimbursement?

Reimbursement is available when the adoption is arranged by a *qualified adoption agency*, or, for adoptions that are finalized after November 2, 2007, those arranged by either a qualified adoption agency or other source authorized to place children for adoption under State or local law. The reimbursement only covers adoptions for children under age 18.

What is meant by the statement that a “*qualified adoption agency*” must have arranged the adoption?

For adoptions that took place **before** November 2, 2007, the adoption must have been arranged in one of four ways:

1. By a state or local government agency (such as a department of children services, etc.)
2. By a non-profit voluntary adoption agency authorized by the state or local government.
3. By a source authorized by the state to provide adoption placement and a United States court supervising the adoption.
4. By a foreign government or an agency authorized by a foreign government to place children for adoption, as long as the adopted child is entitled to either automatic United States citizenship or has been issued a certificate of U.S. citizenship.

For adoptions taking place **on or after** November 2, 2007, the adoption must either have been arranged by a qualified adoption agency (see above) or “other source” authorized to place children for adoption under state or local law.

I didn't use a qualified adoption agency. The adoption was for a relative or the birth mother privately placed the child with us. Does this qualify as a valid “other source” if the adoption was finalized on or after January 6, 2008?

Yes. If the person placing the child for adoption is authorized to do so under state or local law and the adoption was supervised by a state or local court, you may qualify for the adoption reimbursement. This includes service members adopting step children.

What are authorized reimbursable expenses?

Only “reasonable and necessary expenses” are reimbursable and they include:

1. Public and private agency fees, including adoptive fees charged by an agency in a foreign country.
2. Placement fees, including fees charged adoptive parents for counseling.
3. Legal fees, including court costs, for services that are unavailable to a member of the military services under 10 U.S.C. § 1044 or § 1044a.
4. Under certain circumstances, some medical expenses for the pre-adoptive child and biological mother.
5. Temporary foster care charges when payment of such charges is required to be made before the adoptive child's placement.

Note: Travel expenses are not authorized.

Are adoption reimbursements taxable?

No, they are nontaxable.

Is this program only available to active duty personnel or can reserve members apply for the reimbursement?

Reserve members can qualify if the member was on active duty continuously for 180 days, and the adoption is finalized while on active duty, and the claim submitted while on active duty.

Is there a time period when I must file for this reimbursement?

Yes. The law requires that you submit your completed application within one year of the court finalizing the adoption. Some exceptions do apply if you were deployed during this one year time period. See a legal assistance attorney for more information.

How can the Legal Assistance Office help?

Your legal assistance office may advise you on local adoption laws or refer you to local adoption agencies and adoption attorneys.

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If you have questions concerning the information in this fact sheet, please call the Legal Assistance Office (580) 442-5058 or (580) 442-5059. Our hours of operation are Monday, Tuesday, Wednesday and Friday, 0800 – 1600, and Thursdays 1200-1600. The Fort Sill Legal Assistance Office is located on the 4th floor of Building 4700, Hartell Hall on Mow-Way Road.