

# NYA AFF

New York Attorneys for Adoption & Family Formation



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March 17, 2026

TO: Senate Budget and Revenue Committee  
Committee Chair : Andrew Gounardes ([gounardes@nysenate.gov](mailto:gounardes@nysenate.gov))  
Sponsor: Senator Jacob Ashby ([ashby@nysenate.gov](mailto:ashby@nysenate.gov))

**Re: S4481 – Creates an adoption tax credit.**

Dear Sir/Madam:

We, the undersigned, are a group of adoption and assisted reproduction law attorneys and other adoption and child-welfare professionals from across New York State, who work with adoptive families, children, child welfare agencies and the court system to protect and advocate for the rights of adoptive children and their families.

This letter is respectfully submitted in support of Senate Bill S4481 to amend the New York State tax law to create an adoption tax credit for New York families who create or expand their families via adoption.

As you are likely aware, there is a significant need for adoptive children to be adopted into safe, stable, loving adoptive homes. In New York State alone, more than 50,000 children are adopted annually. However, as data from OCFS and the National Council for Adoption shows, adoption rates continue to decline, currently reaching their lowest levels since 1999. At the end of 2024, there were more than 70,000 children awaiting adoption in New York State.<sup>1</sup>

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<sup>1</sup> [Foster Care and Adoption Statistics – AFCARS 2025 Update](#)



Part of the reason that adoption rates have declined over the years is the significant cost associated with completing the adoption process. For many adoptive parents, they are required to spend tens of thousands of dollars on legal fees, agency fees, home study fees and other adoption-related expenses. In recognition of these significant expenses (and in an effort to encourage families to adopt), the IRS created a federal adoption tax credit in 1996. Currently, the federal adoption tax credit allows eligible adoptive parents to claim up to \$17,280 per qualifying child for certain adoption-related expenses. However, New York State does not have an analogous adoption tax credit that New York adoptive families can take advantage of.<sup>2</sup>

The proposed bill would provide this much needed tax relief for New York families who decide to adopt children. This would not only benefit adoptive families but would benefit the tens of thousands of children waiting to be adopted across the State, by making the adoption process more accessible and more affordable.

We encourage your offices to support this important piece of legislation. Please contact the Presidents of our organization, Rebecca L. Mendel and/or Laurie B. Goldheim ([rmendel@lawrsm.com](mailto:rmendel@lawrsm.com), [lgoldheim@adoptionrights.com](mailto:lgoldheim@adoptionrights.com)) to discuss how NYAAFF can be involved in this important conversation. Thank you for your time and attention.

*Rebecca L. Mendel & Laurie B. Goldheim*

**New York Attorneys for Adoption & Family Formation**

By: Rebecca L. Mendel, Esq.  
Laurie B. Goldheim, Esq.  
*Co-Presidents*

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<sup>2</sup> Currently, 17 other states (including California, Georgia, Iowa, Missouri and Ohio) offer a state-level adoption tax credit to their residents.

