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November 6, 2017

RE: NRLC urges retention of the adoption tax credit

Dear Member of Congress:

The National Right to Life Committee (NRLC), the nationwide federation of state right-to-life organizations, urges you to retain the adoption tax credit (section 1102(b)), as well as the exclusion for adoption assistance programs (section 1406). as you consider H.R. 1, the *Tax Cuts and Jobs Act of 2017*.

Adoption affirms the unborn child's right to life, allowing each baby to enter the world as a blessing for another family. While in effect, the adoption tax credit has served as an effective way to encourage adoption by easing the often steep financial expense that can be incurred by adopting a child. The pro-life movement has long promoted adoption as an alternative for single mothers facing crisis pregnancy situations, offering them a viable alternative to abortion. Keeping the adoption process easier for families who want to adopt can offer encouragement to those mothers considering adoption as an alternative.

In a November 3rd 2017 proclamation regarding National Adoption Month, President Trump wrote, "Adoption is a life-changing and life-affirming act that signals that no child in America — born or unborn — is unwanted or unloved....We must continue to remove barriers to adoption whenever we can, so that the love and care of prospective adoptive parents can be directed to children waiting for their permanent homes."

We urge you to retain the adoption tax credit in the *Tax Cuts and Jobs Act of 2017*. National Right to Life believes that Congress ought to lower financial barriers to adoption, not raise them.

Sincerely,

Handwritten signature of David N. O'Steen in black ink.

David N. O'Steen, Ph.D.
Executive Director

Handwritten signature of Jennifer Popik in blue ink.

Jennifer Popik, J.D.
Legislative Director