

R865. Tax Commission, Auditing.

R865-9I. Income Tax.

~~[R865-9I-48. Adoption Expenses Deduction Pursuant to Utah Code Ann.~~

~~Section 59-10-114.~~

~~A. For purposes of the deduction for adoption expenses under Section 59-10-114, adoption expenses include:~~

- ~~1. medical expenses associated with prenatal care, childbirth, and neonatal care;~~
- ~~2. fees paid to reimburse the state under Section 35A-3-308;~~
- ~~3. fees paid to an attorney or placement service for arranging the adoption;~~
- ~~4. all actual travel costs incurred exclusively for the purpose of completing adoption arrangements; and~~
- ~~5. living expenses of the birth mother if paid by the adoptive parents as part of their adoption expenses and if in conformance with Section 76-7-203.~~

~~B. Adoption expenses do not include:~~

- ~~1. food, clothing, or other routine expenses associated with the child's care, other than necessary medical expenses, that arise before the adoption is final;~~
- ~~2. foster care expenses incurred prior to the application for adoption; or~~
- ~~3. legal expenses arising from custody actions subsequent to the finalization of the adoption.~~

~~C. Qualified adoption expenses may be deducted regardless of whether the adoption process is terminated.~~

~~D. The income tax deduction under Section 59-10-114 applies to the actual qualified adoption expenses of the birth mother, the legal guardian of the birth mother or another individual acting on behalf of the birth mother, or the adoptive parents.~~

~~E. Reimbursed adoption expenses for which a taxpayer has taken the state income tax deduction, must be added to the taxpayer's gross income in the tax year in which the expenses are reimbursed.]~~

KEY: historic preservation, income tax, tax returns, enterprise zones

Effective: 8/14/2008