

810-3-15-.24. Adoption Expenses.

(1) For tax years beginning on or after January 1, 1991, resident individual taxpayers may include as an adjustment to income, reasonable medical and legal expenses paid or incurred by the taxpayer in connection with the adoption of a minor.

(2) "Medical expenses" shall include any medical and hospital expenses of the adoptee and the adoptee's biological mother which are incidental to the adoptee's birth and subsequent medical care which, in the case of the adoptee, are paid or incurred before the petition for adoption is granted.

(3) Expenses associated with the adoption of a minor that are not properly classified as medical or legal expenses as stipulated in paragraphs (1) and (2) above are not to be considered in computing the adjustment to income.

(4) In cases of adoption petitions which are not granted, no deduction for medical and legal expenses will be allowed.

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