

Part C - Nonrecurring Adoption Expenses

	Paid by Adoptive Parent(s)				Paid by Employer			
1. Adoption fees.....	1			:00	1			:00
2. Court costs.....	2	+		:00	2	+		:00
3. Attorney fees.....	3	+		:00	3	+		:00
4. Other directly related expenses.....	4	+		:00	4	+		:00
5. Total nonrecurring expenses (Employers claiming the credit, enter total on Line 5 and then skip to Line 11.)	5	=		:00	5	=		:00
6. Amount of nonrecurring expenses paid by Missouri Children's Division	6	+		:00				
7. Amount of nonrecurring expenses paid by employer	7	+		:00				
8. Amount of federal adoption tax credit claimed from Federal Form 8839	8	+		:00				
9. Amount received from other state or local programs.....	9			:00				
10. Add Lines 6 through 9 and enter on Line 10.....	10	=		:00				
11. Subtract Line 10 from Line 5 and enter the amount on Line 11. (Employer enter amount from Line 5.)...	11	=		:00	11	=		:00
12. The special needs adoption tax credit is limited to the lesser of the total on Line 11 or \$10,000. Enter the smaller amount on Line 12.....	12			:00	12			:00

Part D - Social Services Certification

I hereby certify, to the Department of Revenue, that the adoption expenses itemized in Part C of this schedule have not and will not be reimbursed and paid from funds available from the state of Missouri, managed by the Missouri Department of Social Services, Children's Division.

Authorized Signature Title

Children's Division Date (MM/DD/YY)

County Office

Part E - Agency Certification

(To verify that the adopted child has met the necessary criteria and is determined a "special needs child" any other document may be attached to this form if it reflects the same information as in Part A.) I certify that the adopted child meets the necessary criteria and is determined to be a "special needs child" pursuant to [Section 135.326, RSMo](#). (Part E may be shared by: (1) The Missouri Department of Social Services, Children's Division, or (2) A child placing agency licensed by the state of Missouri, or (3) A court of competent jurisdiction.)

Authorized Signature Date (MM/DD/YY)

Office of

Signature(s)

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Adoptive Father's Signature Date (MM/DD/YY)

Adoptive Mother's Signature Date (MM/DD/YY)

Name of Agent or Contact Telephone Number

Address City State ZIP

This form must be attached to the Miscellaneous Income Tax Credits ([Form MO-TC](#)), along with your tax return.

Form MO-ATC (Revised 05-2015)

Taxation Division
Individual Income Tax
P.O. Box 27
Jefferson City, MO 65105-0027

Taxation Division
Business Tax
P.O. Box 3365
Jefferson City, MO 65105-3365

Phone: (573) 751-3220
Fax: (573) 751-7744
TTY: 1-800-735-2966
E-mail: taxcredit@dor.mo.gov



Visit <http://dor.mo.gov/taxcredit/atc.php> for additional information.



14300020001