



Missouri Department of Revenue  
**Adoption Tax Credit Claim**

Department Use Only  
(MM/DD/YY)

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

Taxable Year

Beginning  
(MM/DD/YY)

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

Ending

(MM/DD/YY)

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

Part A - Tax Credit Claimant Information

Adoptive  
Father's  
Name

Social Security  
Number

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

Adoptive  
Mother's  
Name

Social Security  
Number

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

Business  
Name

Missouri Tax I.D.  
Number

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

Federal Employer  
I.D. Number

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

Charter  
Number

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

NAICS Code  
(if applicable)

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

Address

City

State

|  |  |
|--|--|
|  |  |
|--|--|

ZIP

Telephone  
Number

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

Tax Type

Individual

Corporation

Non-Profit

Other

Part B - Adopted Child Information

Name of  
Adopted  
Child

Social Security  
Number  
(If Available)

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

Age of  
Child

|  |  |
|--|--|
|  |  |
|--|--|

State or  
Country of  
Origin

Birthdate of  
Child  
(MM/DD/YY)

|  |  |
|--|--|
|  |  |
|--|--|

|  |  |
|--|--|
|  |  |
|--|--|

|  |  |
|--|--|
|  |  |
|--|--|

Date Child  
Was Placed  
(MM/DD/YY)

|  |  |
|--|--|
|  |  |
|--|--|

|  |  |
|--|--|
|  |  |
|--|--|

|  |  |
|--|--|
|  |  |
|--|--|

Date Adoption  
Became Final  
(MM/DD/YY)

|  |  |
|--|--|
|  |  |
|--|--|

|  |  |
|--|--|
|  |  |
|--|--|

|  |  |
|--|--|
|  |  |
|--|--|

1) Was the child a resident of Missouri prior to assignment? .....  Yes  No

2) Did the adoptive parents have legal custody prior to the assignment? .....  Yes  No

3) Name any other state or federal program utilized for the adoption of a special needs child.

If the "special needs child" was 18 years of age or over on the date the adoption was final, you must attach a statement from the child's physician indicating that the child has a medical condition or handicap that limits the child's ability to live independently of the adoptive parents.

Select this box if you have a statement from the physician.



14300010001

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<br>(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.<br>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

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

Signature(s)

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](mailto:taxcredit@dor.mo.gov)



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



14300020001