

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 federal, state, or local government 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 adoption tax credit is limited to the lesser of the total on Line 11 or \$10,318. 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

County Office (MM/DD/YY)

Only complete Part E for special needs adoptions when the adopted individual is 18 years of age or older.

Part E - Special Needs Certification by Agency

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 Date

Signature (MM/DD/YY)

Office of

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I am aware of the applicable reporting requirements of [Section 135.805, RSMo](#) and the penalty provisions of [Section 135.810, RSMo.](#)

Signature(s)

Adoptive Parent's Signature Date

Adoptive Parent's Signature Date

Name of Business Agent or Contact

Telephone Number

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

Pursuant to [Section 105.1500, RSMo](#), the Department of Revenue is prohibited from requiring any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code, or any individual, to provide the Department with any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, volunteer of, or donor of financial or nonfinancial support to, any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code. Nothing in this form should be read or understood as a requirement that you provide any such information. Notwithstanding any publication, webpage, form, instruction, regulation, or statement shared by the Department, you are not required to include such information on this form. If you encounter any technical difficulty in submitting this form without including information that you believe is protected by Section 105.1500, RSMo, feel free to contact the Department by email at corporate@dor.mo.gov or by phone at 573-751-4541.

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

Phone: (573) 751-3220
TTY: 1-800-735-2966
Fax: (573) 522-8619
E-mail: taxcredit@dor.mo.gov

Visit dor.mo.gov/tax-credits/atc.html for additional information.

Form MO-RAC (Revised 02-2025)

General Instructions - Adoption Tax Credit

For tax year 2024, any person residing in this state or any business entity providing funds to an employee to enable that employee to proceed in good faith with the adoption of a child is eligible to receive a Refundable Adoption Tax Credit (RAC) up to \$10,318 for nonrecurring adoption expenses. The credit is limited to the amount of nonrecurring adoption expenses or the tax year 2024 limitation of \$10,318, whichever is less. Only one credit shall be available for each child who is adopted. The RAC is allowed regardless of whether the child adopted is a resident or a ward of a resident of the state at the time the adoption is initiated.

Nonrecurring adoption expenses are reasonable and necessary adoption fees, court costs, attorney fees, and other expenses which are directly related to the legal adoption of a child and which are not incurred in violation of federal, state, or local law. No credit shall be allowable for the portion of the nonrecurring adoption expenses paid from any funds received under any federal, state, or local program.

You may claim 50% of the credit in the year the child is placed in the home and 50% of the credit may be claimed at the time the adoption is finalized. If the amount of credit claimed exceeds the tax liability, the remaining credit may be refunded.

To claim the Refundable Adoption Tax Credit, complete Form MO-RAC, [Form MO-TC](#), and submit along with [Form MO-1040](#).

If you are claiming an adoption tax credit that was issued prior to January 1, 2024, see Form MO-ATC.

Instructions

Part A

Enter the tax credit claimant information, address and select the correct tax type.

Part B

Enter the adopted child's information and provide answers to the questions by selecting each appropriate box.

Part C

Enter the nonrecurring adoption expenses incurred by the adoptive parents or the employer (up to \$10,318). Nonrecurring adoption expenses include: reasonable and necessary adoption fees, court costs, attorney fees, and other expenses which are directly related to the adoption of a child and are not incurred in violation of federal, state, or local laws. [Section 135.815, RSMo](#), requires the Department to reduce the credit by any income, sales, use, or insurance tax delinquency including interest and penalties.

Line 1: Enter the total amount of the reasonable and necessary adoption fees incurred.

Line 2: Enter the total amount of court costs associated in the adoption of the child.

Line 3: Enter the total amount of attorney fees associated in the adoption of the child.

Line 4: Enter the total amount of other directly related expenses (which are not in violations of federal, state, or local government laws.)

Line 5: Add Lines 1 through 4 and enter the amount on Line 5. This is the total amount of nonrecurring adoption expenses. Employers claiming the credit enter total on Line 5 and then skip to Line 11.

Line 6: Enter the amount paid by the Missouri Department of Social Services, Children's Division.

Line 7: Enter the amount paid by your employer.

Line 8: Enter the amount of adoption tax credit claimed from Federal Form 8839, Line 16 for specified child.

Line 9: Enter the amount of nonrecurring adoption expenses paid from any funds received under any federal, state, or local government programs.

Line 10: Add Lines 6 through 9 and enter the amount on Line 10.

Line 11: Subtract the amount on Line 10 from the amount on Line 5. Enter the amount on Line 11. (Employer enter amount from Line 5.) If Line 10 exceeds the amount on Line 5, enter zero (0) on Line 11.

Line 12: The adoption tax credit is limited to the lesser of the total on Line 11 or \$10,318. Enter the smaller amount on Line 12.

Part D

The Missouri Department of Social Services, Children's Division must certify the adoption expenses in Part C will not be reimbursed from funds available under any federal, state, or local government programs.

Part E

This section is only completed when the agency is certifying the child meets the criteria as a special needs child. If the credit is claimed upon placement of the child, this certification will be completed and submitted at that time and does not need to be resubmitted when the adoption is final or when the remainder of the credit is claimed.

If you require additional information, you may call the Missouri Department of Revenue at (573) 751-3220 or e-mail: taxcredit@dor.mo.gov.

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.