Form
MO-ATC

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.

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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 County Office

Date (MM/DD/YY)

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 12-2018)

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.

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General Instructions - Adoption Tax Credit

Individuals and business entities may claim a tax credit for their total nonrecurring adoption expenses. Missouri residents may claim up to $10,000 per child. The full credit may be claimed when the adoption is final, or a claim for 50 percent of the credit may be made when the child is placed in the home and the remaining 50 percent may be claimed when the adoption is final.

The credit is non-refundable and limited to the tax liability. The credit is available for a total of five consecutive years. The five year period begins when the credit is first taken or the adoption is final, whichever occurs first. The cumulative amount of adoption tax credits claimed cannot exceed the limit established in **Section 135.327, RSMo**.

Special Needs Child:

A child for whom it has been determined by the Missouri Department of Social Services, Children's Division, a child-placing agency licensed by the state, or a court of competent jurisdiction to be a child who has a specific factor or condition such as ethnic background, age, membership in a minority or sibling group, medical condition, or handicap because of which it is reasonable to conclude that such child cannot be easily placed with adoptive parents.

To Claim the Adoption Tax Credit:

Attach Form MO-ATC and **Form MO-TC** to the tax return each year the adoption tax credit is claimed. You may be eligible to claim an additional federal adoption tax credit in subsequent years, which will reduce your Missouri adoption tax credit and may result in a billing. When first claiming the credit as the result of a sale or assignment, attach a completed Form MO-TF and a copy of the original Form MO-ATC completed by the adoptive parents, as well as Part A of the revised form.

Due Date:

To claim the ATC for children who were Missouri residents when the adoption was initiated must be filed between July 1 and April 15 of each fiscal year. ATC claims for children who were not Missouri residents when the adoption was initiated must be filed between July 1 and December 31 of each fiscal year. Note: Non-resident adoptions may only be claimed if the adoption was finalized on or before March 28, 2013.

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Instructions

Part A
Enter the adopted special needs child information and provide answers to the questions by selecting each appropriate box.

Part B
Enter the employer information if they have provided funds toward the adoption and are claiming a portion of the credit.

Part C
Enter the nonrecurring adoption expenses incurred by the adoptive parents or the employer (up to $10,000). 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 special needs 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 special needs child.

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

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

Line 5: Add Lines 1 through 4 and enter the amount on Line 5. This is the total amount of nonrecurring special needs 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 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 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.

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 programs. If credit is claimed upon placement of the child, this certification will be completed at that time and does not need to be resubmitted, when the adoption is final or when the remainder of the credit is claimed.

Part E
Must be completed by the agency 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) 526-8733 or (573) 751-5268 or e-mail: **taxcredit@dor.mo.gov**.

Adoption Tax Credit Worksheet
Use the Adoption Tax Credit Worksheet to track your available credit.

	1st Year	2nd Year	3rd Year	4th Year	5th Year
A. Tax liability..					
B. Amount claimed..					
	Amount From MO-ATC, Part C, Line 12	Ending Balance (1st Year Line F)	Ending Balance (2nd Year Line F)	Ending Balance (3rd Year Line F)	Ending Balance (4th Year Line F)
C. Beginning balance					
D. Amount allowed by Department of Revenue...........					
E. Credit sold or transferred..					
F. Ending balance (Line C less Line D, and Line E)					