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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 Parent Name

Social Security Number

Adoptive Parent 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 in the Home (MM/DD/YY)

Date Adoption Became Final (MM/DD/YY)

Select the appropriate box:

☐ Credit for placed in the home ☐ Credit for adoption finalized

1) Was the child a resident or ward of a resident of Missouri at the time the adoption was initiated? ..... ☐ Yes ☐ No

2) Is the adopted child special needs? See definition on Page 3. ..... ☐ Yes ☐ No

3) Was the special needs adopted child 18 years of age or over on the date the adoption was final? ..... ☐ Yes ☐ No

Note: If yes, you must attach a statement from the child's physician indicating that the child is physically or mentally incapable of caring for his or herself and living independently of the adoptive parents.

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

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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 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 $10,000. 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 - Special Needs Certification by Agency

Only complete Part E for special needs adoptions.

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. I am aware of the applicable reporting requirements of **Section 135.805, RSMo** and the penalty provisions of **Section 135.810, RSMo.**

Adoptive Parent Signature _____ Date (MM/DD/YY) __ __ __ __ __ __

Adoptive Parent Signature _____ Date (MM/DD/YY) __ __ __ __ __ __

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-ATC (Revised 12-2025)

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/**.

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General Instructions - Adoption Tax Credit

Individuals and business entities may claim a tax credit for their total nonrecurring adoption expenses. If the adopted child was placed in the home on or after January 1, 2024, then you must utilize the Refundable Adoption Credit form (RAC) to claim this credit. Missouri residents may claim up to $10,000 per child. 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 claimed on the subsequent 4 years. This credit is non-refundable.

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 age, membership in a sibling group, medical condition or diagnosis, or disability because of which it is reasonable to conclude that such child cannot be easily placed with adoptive parents.

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. If the Adoption Tax Credit is sold, it must be sold for 75% of the value or greater.

Missouri Revised Statutes 135.325 through 135.339 do not provide provisions to waive interest and penalties due to the apportionment of the Adoption Tax Credit.

If your return would result in a balance due without considering the application of the Adoption Tax Credit, the Department recommends paying the amount of tax covered by the Adoption Tax Credit by the return due date to avoid the accrual of interest and penalties on the unpaid tax. Once the Adoption Tax Credit is apportioned for the fiscal year, any amount of payment not due to the Department will be refunded.

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 $10,000). 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 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 $10,000. 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 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**.

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.....					
C. Beginning balance	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)
D. Amount allowed by Department of Revenue.....					
E. Credit sold or transferred.....					
F. Ending balance (Line C less Line D, and Line E)....					