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Form **MO-CFC**

MISSOURI DEPARTMENT OF REVENUE

Champion for Children Tax Credit

Department Use Only (MM/DD/YY)

Taxable Year Beginning (MM/DD/YY) Ending (MM/DD/YY)

Tax Credit Claimant Information

Taxpayer's Name

Social Security Number

Spouse's Name

Spouse's 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 Code

Tax Type

☐ Individual ☐ Corporation ☐ Other _____

Qualified Agency

Name

Address | City | State | ZIP Code

Agency Type

☐ CASA (Court Appointed Special Advocate) ☐ Child Advocacy Centers ☐ Crisis Care Centers

Contributions (See page two for additional contributions)

Date (MM/DD/YY)	Contribution Amount -- Round to nearest dollar --	Tax Credit (70%) Multiply the contribution amount by 70%.
__ __ / __ __ / __ __ __ __	00	00
__ __ / __ __ / __ __ __ __	00	00
__ __ / __ __ / __ __ __ __	00	00

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Additional Contributions

Date (MM/DD/YY)	Contribution Amount -- Round to nearest dollar --		Tax Credit (70%) Multiply the contribution amount by 70%.	
__ __ / __ __ / __ __ __ __		00		00
__ __ / __ __ / __ __ __ __		00		00
__ __ / __ __ / __ __ __ __		00		00
__ __ / __ __ / __ __ __ __		00		00
__ __ / __ __ / __ __ __ __		00		00
__ __ / __ __ / __ __ __ __		00		00
__ __ / __ __ / __ __ __ __		00		00
__ __ / __ __ / __ __ __ __		00		00
__ __ / __ __ / __ __ __ __		00		00
__ __ / __ __ / __ __ __ __		00		00
***Total**		00		00

*If needed, attach a separate sheet and include the total of all contributions here.

We are submitting this claim for the purpose of establishing the taxpayer's eligibility for the tax credit pursuant to **Section 135.341, RSMo**,and said taxpayer is entitled to a tax credit of 70% of the contribution. Champion for Children tax credits are subject to available funding. If claims exceed the funding, the redemption of the credit will be prorated to the extent funds are available.

Signature(s)

I certify this claim to be true and accurate.

Signature of Qualified Agency Director	Date (MM/DD/YYYY) __ __ / __ __ / __ __ __ __

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

Taxpayer Signature	Taxpayer's Printed Name	Date (MM/DD/YYYY) __ __ / __ __ / __ __ __ __
Spouse's Signature (if applicable)	Spouse's Printed Name	Date (MM/DD/YYYY) __ __ / __ __ / __ __ __ __

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.

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

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

Phone: (573) 751-3220
Fax: (573) 522-8619

E-mail: taxcredit@dor.mo.gov

Visit **https://dor.mo.gov/tax-credits/cfc.html** for additional information.

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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Instructions

Purpose
Provides a tax credit for contributions made to a qualified agency as determined by the Department of Social Services.

Eligible Applicants
Any individual or corporation that has income tax due under **Chapter 143, RSMo**, excluding taxes withheld under Sections 143.191 to 143.265, RSMo, and that makes a contribution to a qualified agency.

How the Program Works
A Champion for Children Tax Credit may be claimed in an amount equal to 70% of a contribution made to a qualified agency. The minimum tax credit amount is $50 and the maximum tax credit amount is $50,000 per taxpayer.

The minimum contribution amount is $72 and the maximum contribution amount is $71,429.
Examples: $72 x 70% = $50, $71,429 x 70% = $50,000

Carryforward and Non-refundable
Any amount of tax credit which exceeds the tax due may be carried forward to the next four subsequent years, not to exceed a total of five years. The CFC tax credit is not refundable and may not be assigned, transferred, or sold.

Procedures to Claim the Credit
To claim the Champion for Children Tax Credit, the taxpayer must attach Form MO-CFC or a copy of the contribution verification provided by the qualifying agency to the income tax return, along with a completed Form MO-TC.

Funding Limits and Due Date
Returns claiming the Champion for Children Tax Credit must be filed between July 1 through April 15 of each fiscal year.
The cumulative amount of the tax credits redeemed shall not exceed a total of $1,500,000 for all fiscal years ending on or before June 30, 2025, and $2,500,000 for all fiscal years beginning on or after July 1, 2025. The amount available shall be equally divided among the three qualified agencies:

- CASA
- Child Advocacy Centers, or
- Crisis Care Centers.

In the event the total amount of tax credits claimed exceeds the amount available, the amount redeemed will be apportioned equally to all eligible taxpayers claiming the credit for that agency.
If the credit amount redeemed is apportioned and reduced due to lack of available funds, the taxpayer will not be held liable for any penalty or interest, provided the balance is paid or approved payment arrangements have been made within sixty days of notification. If the balance is not paid within sixty days of notification, the remaining balance, including interest and penalties, will be due and payable.

Authorization
This credit may be applied to the taxpayer's individual income tax, corporation income tax, or any other tax incurred under the provisions of Chapter 143, RSMo, excluding state withholding tax.

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