

DEPARTMENT OF SOCIAL SERVICES

CHILDREN'S DIVISION

P. O. BOX 88

JEFFERSON CITY, MISSOURI

February 8, 2011

M E M O R A N D U M

What's Inside:Clarification of
Adoption Tax
Credit
guidelines

TO: REGIONAL EXECUTIVE STAFF, CIRCUIT MANAGERS, AND
CHILDREN'S DIVISION STAFF

FROM: CANDACE A. SHIVLEY

SUBJECT: ADOPTION TAX CREDIT CLARIFICATION

DISCUSSION:

The purpose of this memorandum is to provide clarification to Children's Division staff in regard to the MO-ATC (Missouri Adoption Tax Credit) form. A question was submitted through the CQI process requesting clarification of Children's Division responsibilities in completing the MO-ATC form.

Children's Division staff have the responsibility for signing Part D – Verification that Nonrecurring Expenses will not be Reimbursed of the MO-ATC. Policy has been amended to instruct staff of their ability to sign off on the form if the adoptive family has not been reimbursed for the Nonrecurring expenses related to the adoption OR if the family has received reimbursement of nonrecurring expenses from federal, state or local resources and the family has paid additional expenses related to the adoption that exceeded the amount they were reimbursed.

Children's Division staff have the responsibility to sign Part E – Verification of "Special Needs Child" if the child meets the eligibility criteria defined in Section 4 Chapter 30.4 of the Child Welfare Manual.

If the Children's Division worker is unable to sign off on either Part D or Part E of the MO-ATC, Children's Division has the responsibility to explain in writing to the family why the form was not able to be approved and signed by the Children's Division. Staff are also to document this refusal in the CD MO-ATC file.

Please see policy in Section 4; Chapter 30 Attachment F for additional information related to the Missouri Adoption Tax Credit forms and Children's Division responsibilities.

NECESSARY ACTION

1. Review this memorandum with all Children’s Division staff.
2. Review revised Child Welfare Manual chapters as indicated below.
3. All questions should be cleared through normal supervisory channels and directed to:

PDS CONTACT

Emily Montgomery, MSW
(573) 522-8620
Emily.M.Montgomery@dss.mo.gov

PROGRAM MANAGER

Amy Martin
(573) 7514920
Amy.L.Martin@dss.mo.gov

CHILD WELFARE MANUAL REVISIONS

[Section 4.30 Attachment F – Missouri Special Needs Adoption Tax Credit](#)

FORMS AND INSTRUCTIONS

N/A

REFERENCE DOCUMENTS AND RESOURCES

Missouri Department of Revenue, Taxation Division
taxcredit@dor.mo.gov
(573) 526-8733 (for individual tax) 573-751-4541 (for business tax)

RELATED STATUTE

RSMo 135.325 – 135.339

ADMINISTRATIVE RULE

N/A

COUNCIL ON ACCREDITATION (COA) STANDARDS

N/A

CHILD AND FAMILY SERVICES REVIEW (CFSR)

N/A

PROTECTIVE FACTORS N/A

Parental Resilience
Social Connections
Knowledge of Parenting and Child Development
Concrete Support in Times of Need
Social and Emotional Competence of Children

FACES REQUIREMENTS

(List or put N/A if not applicable.)