

## DEPARTMENT OF SOCIAL SERVICES

## CHILDREN'S DIVISION

P. O. BOX 88

JEFFERSON CITY, MISSOURI

1/31/2012

## M E M O R A N D U M

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

FROM: CANDACE A. SHIVELY, DIRECTOR

SUBJECT: FEDERAL ADOPTION TAX CREDIT

## DISCUSSION:

The purpose of this Memorandum is to provide staff with direction in handling adoptive family requests for verification of Special Needs necessary for the family to claim the Federal Adoption Tax Credit.

Families attempting to claim the Missouri Adoption Tax Credit are required to complete the MO-ATC as verification that a child meets special needs and to provide information on out of pocket expenses related to the adoption of their child. When claiming the Federal Adoption Tax Credit families are being asked to provide a letter from the Children's Division verifying their child is considered special needs in addition to other documentation such as their MO-ATC form, the decree of adoption and the adoption subsidy agreement.

Workers asked to provide verification of special needs should work with the family to determine if the child meets special needs criteria using the Missouri definition of a Special Needs child.

A Missouri special needs child meets the following criteria:

- a. Has a specific factor or condition such as ethnic background, age, membership in a minority or sibling group, medical condition, or handicap about which it is reasonable to conclude that the child cannot be easily placed for adoption; or
- b. Except where it would be against the best interest of the child because of significant emotional ties with the prospective adoptive parent(s) while in their care as a foster child, a reasonable, but unsuccessful effort has been made to place the child; and
- c. The Children's Division, a child-placing agency, or the juvenile court has determined that the child cannot be returned to the parents.

**What's Inside:**

Federal Adoption  
Tax Credit  
information and letter  
template.

If a determination is made that the child meets special needs criteria a letter template has been developed for workers to use to provide additional documentation of special needs eligibility for the purpose of claiming the Federal Adoption Tax Credit.

<b>NECESSARY ACTION</b>	
<ol style="list-style-type: none"> <li>1. Review this memorandum with all Children’s Division staff.</li> <li>2. All questions should be cleared through normal supervisory channels and directed to:</li> </ol>	
<b>PDS CONTACT</b> Emily Montgomery (573) 522-8620 <a href="mailto:Emily.M.Montgomery@dss.mo.gov">Emily.M.Montgomery@dss.mo.gov</a>	<b>PROGRAM MANAGER</b> Amy Martin (573) 751-3171 <a href="mailto:Amy.L.Martin@dss.mo.gov">Amy.L.Martin@dss.mo.gov</a>
<b>CHILD WELFARE MANUAL REVISIONS</b> (List or put N/A if not applicable.)	
<b>FORMS AND INSTRUCTIONS</b> <a href="#">CD-183 - Special Needs Determination Letter</a>	
<b>REFERENCE DOCUMENTS AND RESOURCES</b> N/A	
<b>RELATED STATUTE</b> N/A	
<b>ADMINISTRATIVE RULE</b> <a href="#">13 CSR 35-38.010 Adoption and Guardianship Subsidy</a>	
<b>COUNCIL ON ACCREDITATION (COA) STANDARDS</b> N/A	
<b>CHILD AND FAMILY SERVICES REVIEW (CFSR)</b> N/A	
<b>PROTECTIVE FACTORS</b> N/A Parental Resilience Social Connections Knowledge of Parenting and Child Development Concrete Support in Times of Need Social and Emotional Competence of Children	
<b>FACES REQUIREMENTS</b> N/A	