

# Practice Alert



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## Tax Deductions for Foster Parents

This practice alert is to notify staff that beginning with tax year 2022, Missouri Revised Statute 143.1170 allows individuals to claim a deduction for expenses directly related to providing care as a foster parent. A courtesy notification letter about the new tax deduction and potential eligibility will be sent to foster parents in the coming weeks. The notification letter will inform individuals of the number of days/months a foster child was placed in their care and their responsibilities when claiming the deduction. Foster parents should be referred to the Department of Revenue or their tax advisor if they have any questions regarding claiming the deduction. You can learn more about the tax deduction at [FAQs - Foster Parent Tax Deduction \(mo.gov\)](#).

This practice alert also serves as a reminder that the Resource Provider Income Tax Foster Youth Dependent Claim Letter, CD-184 is available to be completed by the child's case manager and provided to foster parents.



