



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 (Minimum amount \$100) -- Round to nearest dollar --	Tax Credit (50%)
___ / ___ / _____	00	00
___ / ___ / _____	00	00
___ / ___ / _____	00	00

Additional Contributions

Date (MM/DD/YY)	Contribution Amount (Minimum amount \$100) -- Round to nearest dollar --	Tax Credit (50%)
___ / ___ / ___	00	00
___ / ___ / ___	00	00
___ / ___ / ___	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 50% 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

E-mail: taxcredit@dor.mo.gov

Form MO-CFC (Revised 12-2023)

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 we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.

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



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 fifty percent of a contribution made to a qualified agency. The minimum contribution amount is \$100.

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 \$1,000,000 for all fiscal years ending on or before June 30, 2019, and \$1,500,000 for all fiscal years beginning on or after July 1, 2019. 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.