

Champion for Children 50% State Tax Credits



The Champion for Children Tax Credit, formerly known as Children in Crisis Tax Credit, has been reauthorized effective March 29, 2013. Contributions made on or after January 1, 2013 to qualifying crisis care centers, like Coyote Hill, will be eligible for 50% Missouri state tax credits.

How Champion for Children Works

1. Give a donation of \$100 or more to Coyote Hill, stating that you'd like Champion tax credits.
2. We send a receipt and form MO-TC to you at year end.
3. Include your receipt and completed MO-TC when filing your MO state tax return.
4. Simply wait for your Champion for Children refund - which will be sent separately from your state tax refund check and should arrive in June.

Eligible Applicants

Any individual or corporation that has Missouri state 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 qualifying agency such as Coyote Hill. A credit may be claimed in an amount equal to fifty percent of any contribution of \$100 or more made to a qualifying agency.

Qualified Agencies

Coyote Hill qualifies for the Champion for Children tax credit because we meet the standards of a Crisis Care Center - able to provide short-term care for children who may be at risk for child abuse, neglect or involved in an emergency.

Claiming & Use of Tax Credit

Attach a copy of the donation receipt to your income tax return and complete the MO-TC form provided by Coyote Hill.

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. This tax credit is nonrefundable and may be assigned, transferred, or sold.

State Funding Limits

The cumulative amount of the tax credits redeemed throughout the state of Missouri shall not exceed a total of \$1,000,000 in any given tax year. The amount available shall be equally divided among the three types of qualifying agencies: CASA, child advocacy centers, and crisis care centers such as Coyote Hill. In the event the total number of tax credits claimed for any one type of agency exceeds the amount available for that agency, the amount redeemed shall and will be apportioned equally to all eligible taxpayers claiming the credit under that agency.

Filing Period and Authorization

You must file a return between July 1 through April 15 of each fiscal year to qualify. 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.

All details can be found on the DOR website:

<http://dor.mo.gov/taxcredit/cfc.php>



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