MISSOURI DEPARTMENT OF
REVENUE
Form **5870**
Foster Care Affidavit

Name (Primary)

Social Security Number

Name (Spouse)

Social Security Number

1. Total expense from providing care as a foster parent. . . . . **1** | .00

2. Number of days a foster child is present in the home (Form CD-310 provided by DSS) **2**

3. Minimum number of days to qualify for full deduction . . . . **3** | **183**

4. Divide Line 2 by Line 3. Round to the nearest whole percent. If greater than 100%, enter 100% . . . . **4** | **%**

5. Enter the amount associated with your filing status:
   - Married Filing Combined, Qualifying Widow(er), Single, Head of Household, Claimed as a Dependent - $5,000
   - Married Filing Separate - $2,500 . . . . **5** | .00

6. Multiply Line 5 by Line 4 - Maximum deduction allowed based on number of days in the home. . . . . . **6** | .00

7. Deduction amount. Enter the smaller of Line 1 or Line 6 here and on Form MO-1040, Line 24. . . . . . . **7** | .00

Under penalty of perjury, I affirm that I meet the definition of a foster parent as defined in **Section 210.566, RSMo.** I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. By signing or entering my name in the "Signature" field(s) below, I am providing the Department of Revenue with my signature as required under **Section 143.1170, RSMo.**

Primary's Signature

Print Name

Date (MM/DD/YYYY)

Spouse's Signature

Print Name

Date (MM/DD/YYYY)

See instructions on back.

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/**.

Form 5870 (Revised 12-2022)

Instructions

Line 1 - Enter the total amount of eligible expenses incurred directly from providing care as a foster parent.
Eligible expenses examples:
- food purchased directly for the child;
- clothing purchased directly for the child;
- routine physical medical appointment for the child; and
- asthma medication or insulin prescribed for the child.

Ineligible Expenses examples:
- the increase in household utility expenses (e.g. electricity) resulting from the provision of foster care;
- purchase of a television or computer used by multiple members of the household in addition to the foster child;
- general transportation expense for the household; and
- food purchased for the household.

Line 2 - Enter the number of days the child(ren) is present in the home during the tax year. The number of days is provided on the Foster Parent Tax Deduction Notice (CD-310), issued by Department of Social Services.

The number of days is calculated based on the total number of days a child(ren) is placed in the home within the tax year. This calculation of days is not required to be consecutive dates.

Example: If the child is in the home for 15 days in August, 10 days in September, and 5 days in December, the number of days allowed for these months is 30 days. To qualify for the full deduction amount, the child must be in the home for at least 183 days (6 months) during the tax year. If the cumulative number of days a child(ren) was placed in the home is less than 183 days, the deduction will be prorated based on the percentage calculated on Line 4 of this form.

Line 3 - Number of days for full deduction - 183.

Line 4 - Divide Line 2 by Line 3 and enter as a percent on Line 4. Round to the nearest whole percent.
(Example: If 91.8%, round to 92%.) If the percentage is greater than 100%, enter 100%.

Line 5 - Enter the amount according to your filing status.
- Married Filing Combined, Qualifying Widow(er), Single, Head of Household, Claimed as a Dependent - $5,000
- Married Filing Separate - $2,500

Line 6 - Multiply Line 5 by Line 4 and enter the amount on Line 6.

Line 7 - Enter the smaller of Line 1 or Line 6 on Line 7 and on Form MO-1040, Line 24.