Form
MO-BTC

Missouri Department of Revenue
Bank Tax Credit for S Corporation Shareholders

Department Use Only (MM/DD/YY)

Reporting Period (MM/YY)

Shareholder

Missouri Tax I.D. Number

Federal Employer I.D. Number

Social Security Number

Shareholder's Name

Address

City

State

ZIP Code

Corporation

Missouri Tax I.D. Number

Federal Employer I.D. Number

Corporation's Name

Address

City

State

ZIP Code

Bank Tax Credit: Shareholders of S corporations that are banks or bank holding companies, savings & loan associations, and credit institutions are allowed to take a tax credit that is equal to their pro rata share of the financial institution tax paid by the S corporation.

If you are filing a joint Missouri Individual Income Tax Return, the Bank Tax Credit will only be applied against the tax liability of the taxpayer listed as a shareholder of the S corporation.

1. Enter the tax amount from one of the following returns: Bank Franchise Tax Amount (from Form INT-2, Line 21 less Line 22) Savings & Loan Association Tax Amount (from Form INT-3, Line 21) Credit Institution Tax Amount (from Form 2823, Line 23)	1	00
2. Enter Ownership Percentage	2	. %
3. Bank Tax Credit - Multiply Line 1 by Line 2. Enter on the Form MO-TC. If this credit amount exceeds the Missouri income tax liability, the remaining credit may be carried forward 5 years	3	00

Attach your completed Form MO-BTC with your Missouri Income Tax Return. Also enclose Form MO-TC, copies of Federal Schedule K-1, and a copy of one of the following returns: Missouri Bank Franchise Tax Return, Savings & Loan Association Tax Return, or Credit Institutions Tax Return.

Taxation Division
Individual Income Tax
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Jefferson City, MO 65105-0027

Taxation Division
Business Tax
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Jefferson City, MO 65105-3365

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Visit http://dor.mo.gov/taxcredit/btc.php for additional information.

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