Form Missouri Department of Revenue (MM/DD/YY)						
	Social Security Number	NAICS Code (if applicable)				
Shareholder	Missouri Tax I.D. Number	Federal Employer				
Share	Shareholder's Name					
	Address	City State ZIP				
ion	Missouri Tax I.D. Number	Federal Employer I.D. Number				
Corporation	Corporation's Number					
	Address	City State ZIP				

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 BTC 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 18 less Line 19A and Line 19B) Savings & Loan Association Tax Amount (from Form INT-3, Line 18) Credit Institution Tax Amount (from Form 2823, Line 20)	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 P.O. Box 27 Jefferson City, MO 65105-0027 Taxation Division Business Tax P.O. Box 3365 Jefferson City, MO 65105-3365 Phone: (573) 751-3220 TTY: (800) 735-2966 Fax: (573) 522-1721



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

