Missouri Department of Revenue Bank Tax Credit for S Corporation Shareholders Department Use Only (MM/DD/YY)						
	Social Security Number	NAICS Code (if applicable)				
Shareholder	Missouri Tax I.D. Number Federal E I.D. Num					
Shar	Shareholder's Name					
	Address	State ZIP				
tion	Missouri Tax I.D. Number	I Employer mber				
Corporation	Corporation's Name					
	Address	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 19) 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.

Form MO-BTC (Revised 12-2015)

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

