



Missouri Department of Revenue  
**Bank Tax Credit for  
S Corporation Shareholders**

Shareholder

Identifying Number		
Shareholder's Name		
Address		
City	State	Zip Code

Corporation

Identifying 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 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	
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	



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Attach your completed Form MO-BTC to your Missouri Income Tax Return.

Form MO-BTC (Revised 04-2015)

Taxation Division  
Individual Income Tax  
P.O. Box 27  
Jefferson City, MO 65105-0027

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Business Tax  
P.O. Box 3365  
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Visit <http://dor.mo.gov/taxcredit/btc.php> for additional information.