

MISSOURI DEPARTMENT OF
REVENUE
**2024 Credit for Income Taxes Paid to
 Other States or Political Subdivisions**

Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision. Attach Form MO-CR and **all income tax returns** for each state or political subdivision to Form MO-1040.

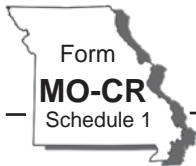
| | |
|--|--|
| Name | Social Security Number |
| <input style="width: 95%;" type="text"/> | <input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/> |
| Spouse's Name | Spouse's Social Security Number |
| <input style="width: 95%;" type="text"/> | <input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/> |

If you are claiming a resident credit as a shareholder of an S corporation with income earned in a non-taxed jurisdiction, complete MO-CR, Schedule 1 and see Instructions.

| | Yourself (Y) | | Spouse (S) | | | |
|--|--------------|---|------------|---|---|-----|
| 1. Claimant's total adjusted gross income (Form MO-1040, Line 1Y and Line 1S) | 1Y | <input style="width: 60px;" type="text"/> | .00 | 1S | <input style="width: 60px;" type="text"/> | .00 |
| 2. Claimant's Missouri income tax (Form MO-1040, Line 30Y and 30S). Use the two letter abbreviation for the state or name of political subdivision. See the table on back for the two letter abbreviation, or enter the name of the political subdivision below. | | State of: <input style="width: 60px;" type="text"/> | | State of: <input style="width: 60px;" type="text"/> | | |
| _____ | 2Y | <input style="width: 60px;" type="text"/> | .00 | 2S | <input style="width: 60px;" type="text"/> | .00 |
| 3. Wages and commissions | 3Y | <input style="width: 60px;" type="text"/> | .00 | 3S | <input style="width: 60px;" type="text"/> | .00 |
| 4. Other income (Describe nature _____) | 4Y | <input style="width: 60px;" type="text"/> | .00 | 4S | <input style="width: 60px;" type="text"/> | .00 |
| 5. Total - Add Lines 3 and 4 | 5Y | <input style="width: 60px;" type="text"/> | .00 | 5S | <input style="width: 60px;" type="text"/> | .00 |
| 6. Minus, related adjustments (Federal Form 1040 or 1040-SR, Line 10) | 6Y | <input style="width: 60px;" type="text"/> | .00 | 6S | <input style="width: 60px;" type="text"/> | .00 |
| 7. Net amounts - Subtract Line 6 from Line 5 | 7Y | <input style="width: 60px;" type="text"/> | .00 | 7S | <input style="width: 60px;" type="text"/> | .00 |
| 8. Percentage of your income taxed - Divide Line 7 by Line 1 . . . | 8Y | <input style="width: 60px;" type="text"/> | % | 8S | <input style="width: 60px;" type="text"/> | % |
| 9. Maximum credit - Multiply Line 2 by percentage on Line 8 . . . | 9Y | <input style="width: 60px;" type="text"/> | .00 | 9S | <input style="width: 60px;" type="text"/> | .00 |
| 10. Income tax imposed by another state or political subdivision. This is not income tax withheld. The income tax must generally be reduced by all credits, except withholding and estimated tax. (See instructions.) | 10Y | <input style="width: 60px;" type="text"/> | .00 | 10S | <input style="width: 60px;" type="text"/> | .00 |
| 11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 31Y or Line 31S. | 11Y | <input style="width: 60px;" type="text"/> | .00 | 11S | <input style="width: 60px;" type="text"/> | .00 |

Form MO-CR

Note: If you have completed Form MO-CR for credits in multiple states, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040. The cumulative amount of credit reported on MO-1040, Line 31Y and 31S cannot exceed the Missouri tax liability.



**Resident Credit For Tax on Pro Rata Share of
S Corporation Income Earned From a Non-Taxed Jurisdiction**

| | |
|---|--|
| Name | Social Security Number |
| <input style="width: 100%;" type="text"/> | <input style="width: 20%;" type="text"/> - <input style="width: 20%;" type="text"/> - <input style="width: 60%;" type="text"/> |

| | |
|---|--|
| Spouse's Name | Spouse's Social Security Number |
| <input style="width: 100%;" type="text"/> | <input style="width: 20%;" type="text"/> - <input style="width: 20%;" type="text"/> - <input style="width: 60%;" type="text"/> |

Complete Form MO-CR, Schedule 1, if you are a Missouri resident S corporation shareholder who has S corporation income from sources in another state(s) or the District of Columbia that is not subject to an income tax imposed in that jurisdiction.

State abbreviation - List the state from which the non-taxed S corporation income is sourced:

| | Yourself (Y) | | Spouse (S) | | | |
|---|--------------|--|------------|----|--|-----|
| 1. Claimant's federal adjusted gross income (Form MO-1040, Line 1Y and Line 1S) | 1Y | | .00 | 1S | | .00 |
| 2. Income earned from an S corporation in a non-taxed jurisdiction . . | 2Y | | .00 | 2S | | .00 |
| 3. Divide Line 2 by Line 1. Enter as a percent. If greater than 100%, enter 100% | 3Y | | % | 3S | | % |
| 4. Claimant's Missouri income tax (Form MO-1040, Line 30Y and 30S) | 4Y | | .00 | 4S | | .00 |
| 5. Multiply Line 4 by the percentage on Line 3. Enter here and include on Form MO-CR, Line 10 | 5Y | | .00 | 5S | | .00 |

Information to Complete Form MO-CR

Complete this form if you are a:

- Missouri resident, resident estate, or resident trust with income from another state(s) within the United States, political subdivision therein, or District of Columbia, or
- Missouri resident who is a direct or indirect member in a partnership or S corporation (pass-through entity), which voluntarily elected to be subject to and pay an income tax at the pass-through entity level in another state through a program substantially similar to the Missouri SALT Parity Act ([Section 143.436](#) of the Missouri Revised Statutes). A pass-through entity level tax program of another state or the District of Columbia is substantially similar to the Missouri SALT Parity Act if:
 - The partnership or S corporation only pays the tax if it voluntarily elects to be subject to that pass-through entity level tax;
 - The tax is imposed directly on the income of the partnership or S corporation;
 - The partner or shareholder receives an individual income tax credit for all or part of the partner or shareholder's pro rata share of the tax paid by the partnership or S corporation; and
 - The tax is not the mere payment, withholding, or composite payment of an income tax imposed on the partners or shareholders of the partnership or S corporation.

A part-year resident may elect to use this form to determine his or her tax as if he or she were a resident for the entire taxable year.

If you or your S corporation or partnership referenced above pay tax to more than one state, you must complete a separate Form MO-CR for each state. Before you begin:

- Complete your Missouri return, Form MO-1040 (Lines 1 through 30).
- Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).

Line-By-Line Instructions

Note: If you are claiming a resident credit as a shareholder of an S corporation with income earned in a non-taxed jurisdiction, complete Form MO-CR, Schedule 1 and see Instructions.

Compute the Missouri Resident Credit as follows:

Line 1 - Enter the amount from Form MO-1040, Line 1Y and 1S.

Line 2 - Enter the amount from Form MO-1040, Line 30Y and 30S.

Lines 3 & 4 - Enter the total amount of wages, commissions, and other income you or your spouse received from the other state(s) or District of Columbia, as reported on the other state(s) return.

Note: The computation completed using MO-CR Lines 1, 3 and 4 assumes that the ratio of the taxpayer's federal adjusted gross income derived from the other state over total federal adjusted gross income equals the ratio of the taxpayer's Missouri adjusted gross income derived from the other state over the taxpayer's Missouri adjusted gross income derived from all sources. If this is not the case for this taxpayer, attach a schedule(s) containing the information that would be found on Form MO-1040 Lines 1-5 and Form MO-A, completed as though the taxpayer's federal adjusted gross income only includes federal adjusted gross income derived from the other state. (Pro forma Forms MO-1040 and MO-A may also be submitted for this purpose.)"

Line 5 - Add Lines 3 and 4; enter the total on Line 5.

Line 6 - Enter any federal adjustments from:

- Federal Form 1040 or 1040-SR, Line 10

Line 7 - Subtract Line 6 from Line 5. Enter the difference on Line 7.

Line 8 - Divide Line 7 by Line 1. If greater than 100 percent, enter 100 percent. Round in whole percent, such as 91 percent instead of 90.5 percent. If percentage is less than 0.5 percent, use exact percentage. Enter percentage on Line 8.

Line 9 - Multiply Line 2 by percentage on Line 8. Enter amount on Line 9.

Line 10 - Enter your income tax liability as reported on the other state(s) income tax return. This is not income tax withheld. Your income tax liability must be reduced by all credits, except withholding and estimated tax. If the other state allows Missouri residents to take a credit against that state's income tax for the amount of Missouri income tax prior to the application of all tax credits, then you do not need to reduce your tax liability by all credits for that state. If both you and your spouse paid income tax to the other state(s) or District of Columbia, each must claim his or her own portion of the tax liability. Also add on this line the following item:

- You and your spouse's pro rata share of pass-through entity level income tax actually paid to another state of the United States or the District of Columbia through a program substantially similar to the Missouri SALT Parity Act.
- If you or your spouse are a resident S corporation shareholder, you or your spouse's pro rata share of net income tax actually paid by your S corporation to the other state, but only if that other state does not measure the income of S corporation shareholders by reference to the income of the S corporation. Note: If an amount or share of the S corporation's income is included in the shareholder's taxable income in that state, then that state measures the income of S corporation shareholders by reference to the S corporation's income.
- If you or your spouse are a resident S corporation shareholder and your S corporation is an out-of-state bank, see [Section 143.081.4](#) of the Missouri Revised Statutes to determine the pro rata share of the net tax actually paid by the bank to include on Line 10.

Information to Complete Form MO-CR, Schedule 1

Complete Form MO-CR, Schedule 1, if you are a Missouri resident S corporation shareholder who has S corporation income from sources in another state(s) or the District of Columbia not subject to an income tax imposed on you or the S corporation in that jurisdiction or the political subdivision of that jurisdiction from which the income was derived. If you received S corporation income, which meets this description, from multiple non-taxing states, you generally must file one MO-CR and MO-CR Schedule 1 for each non-taxing state for which a credit is being claimed.

Attach Form MO-CR, Schedule 1 and supporting documentation, including Federal K-1 and a statement detailing the calculation of your share of the income earned in each state (or D.C.) that are non-taxing jurisdictions, to Form MO-1040.

State abbreviation - Use the two letter abbreviation for each state or the District of Columbia. See the table below for the two letter abbreviations.

Line 1 – Enter the amount from Form MO-1040, Line 1Y and 1S.

Line 2 – Enter pro rata share of S corporation income that was derived from the non-taxed jurisdiction.

Line 3 – Enter the amount from Line 2 divided by the amount from Line 1. Enter as a percentage. Round in whole percent, such as 91 percent instead of 90.5 percent. If percentage is less than 0.5 percent, use exact percentage.

Line 4 – Enter your and your spouse's Missouri income tax from Form MO-1040, Line 30Y and 30S.

Line 5 – Multiply Line 4 by the percentage on Line 3; enter the amount on Line 5. Include the amount from Line 5 on Form MO-CR, Line 10.

State Abbreviations

| | | | | |
|---------------------------|----------------|--------------------|---------------------|--------------------|
| AL - Alabama | GA - Georgia | MD - Maryland | NM - New Mexico | SD - South Dakota |
| AK - Alaska | HI - Hawaii | MA - Massachusetts | NY - New York | TN - Tennessee |
| AZ - Arizona | ID - Idaho | MI - Michigan | NC - North Carolina | TX - Texas |
| AR - Arkansas | IL - Illinois | MN - Minnesota | ND - North Dakota | UT - Utah |
| CA - California | IN - Indiana | MS - Mississippi | OH - Ohio | VT - Vermont |
| CO - Colorado | IA - Iowa | MT - Montana | OK - Oklahoma | VA - Virginia |
| CT - Connecticut | KS - Kansas | NE - Nebraska | OR - Oregon | WA - Washington |
| DC - District of Columbia | KY - Kentucky | NV - Nevada | PA - Pennsylvania | WV - West Virginia |
| DE - Delaware | LA - Louisiana | NH - New Hampshire | RI - Rhode Island | WI - Wisconsin |
| FL - Florida | ME - Maine | NJ - New Jersey | SC - South Carolina | WY - Wyoming |