

MISSOURI DEPARTMENT OF
REVENUE
**2025 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.

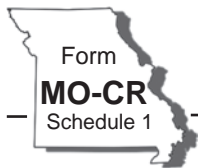
Name	Social Security Number
<input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>
Spouse's Name	Spouse's Social Security Number
<input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>

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.

Form MO-CR

	Yourself (Y)	Spouse (S)
1. Claimant's Missouri adjusted gross income (Form MO-1040, Line 5Y and Line 5S)	1Y <input type="text"/> .00	1S <input type="text"/> .00
2. Claimant's Missouri income tax (Form MO-1040, Lines 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 type="text"/> 2Y <input type="text"/> .00	State of: <input type="text"/> 2S <input type="text"/> .00
3. Claimant's federal adjusted gross income from the other state	3Y <input type="text"/> .00	3S <input type="text"/> .00
4. Claimant's total Missouri additions from the other state.	4Y <input type="text"/> .00	4S <input type="text"/> .00
5. Total - Add Lines 3 and 4.	5Y <input type="text"/> .00	5S <input type="text"/> .00
6. Claimant's total Missouri subtractions from the other state	6Y <input type="text"/> .00	6S <input type="text"/> .00
7. Net amounts - Subtract Line 6 from Line 5	7Y <input type="text"/> .00	7S <input type="text"/> .00
8. Percentage of Missouri adjusted gross income from the other state - Divide Line 7 by Line 1	8Y <input type="text"/> %	8S <input type="text"/> %
9. Maximum credit - Multiply Line 2 by percentage on Line 8	9Y <input type="text"/> .00	9S <input type="text"/> .00
10. Income tax imposed by the other 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 type="text"/> .00	10S <input 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 type="text"/> .00	11S <input type="text"/> .00

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 credits 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

 - -

Spouse's Name

Spouse's Social Security Number

 - -

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 Missouri adjusted gross income (MO-1040, Line 5Y and Line 5S) | 1Y | <input type="text"/> .00 | 1S | <input type="text"/> .00 |
| 2. Claimant's share of S corporation income derived from the non-taxed jurisdiction and included in Missouri adjusted gross income | 2Y | <input type="text"/> .00 | 2S | <input type="text"/> .00 |
| 3. Divide Line 2 by Line 1. Enter as a percent. If greater than 100%, enter 100% | 3Y | <input type="text"/> % | 3S | <input type="text"/> % |
| 4. Claimant's Missouri income tax (Form MO-1040, Lines 30Y and 30S) | 4Y | <input type="text"/> .00 | 4S | <input type="text"/> .00 |
| 5. Multiply Line 4 by the percentage on Line 3. Enter here and include on Form MO-CR, Line 10 | 5Y | <input type="text"/> .00 | 5S | <input type="text"/> .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 RSMo](#)). 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 generally 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 your income tax liability imposed by 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 and Form MO-CR Schedule 1 and see instructions. The credit from Form MO-CR Schedule 1 is subject to the maximum credit limit on Form MO-CR, Line 9. The taxpayer must calculate a limit on Form MO-CR, Line 9 for the non-taxing state using Form MO-CR, Lines 1 through 8, even if the taxpayer did not file a return for the non-taxing state. References to the "other state" below generally include the District of Columbia and a political subdivision of another state.

Compute the Missouri Resident Credit as follows:

Line 1 - Enter the amount from Form MO-1040, Lines 5Y and 5S.

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

Line 3 - Enter the amount of your and your spouse's federal adjusted gross income derived from sources in the other state. To accomplish this, it may be helpful to prepare a pro forma federal Form 1040 or 1040-SR as if you were only reporting federal income, gain, deduction, or loss items from that other state. This figure cannot exceed the federal adjusted gross income reported on your actual federal Form 1040 or 1040-SR.

Line 4 - Enter the amount of your and your spouse's Missouri addition modifications derived from sources in the other state. This figure cannot exceed the Missouri addition modifications reported on your Form MO-A, Line 7.

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

Line 6 - Enter the amount of your and your spouse's Missouri subtraction modifications derived from sources in the other state. This figure cannot exceed the Missouri subtraction modifications reported on your Form MO-A, Line 19. Example: If half of your capital gains and half of your agriculture disaster relief payments for the tax year included on Form MO-A were derived from sources in the other state, you would enter on Form MO-CR, Line 5 half of Form MO-A, Lines 16 and 18.

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 payments. 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 items:

- 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.
- If you are a Missouri resident S corporation shareholder who has S corporation income from sources in another state(s) not subject to 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, include on this line the amount from Form MO-CR, Schedule 1, Line 5. See instructions below when completing Form MO-CR, Schedule 1.

Line 11 - Enter the smaller amount from Form MO-CR, Line 9 or Line 10. This is your Missouri resident credit. Enter the amount on Form MO-1040, Lines 31Y and 31S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR).

Note: If the income tax of more than one other jurisdiction is imposed on the same item of income, the residency credit shall not exceed the limit that would be calculated on Form MO-CR, Line 9 as if the income taxes of all the other jurisdictions applicable to the item were deemed to be of a single jurisdiction.

Information to Complete Form MO-CR, Schedule 1

Complete Form MO-CR and 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.

Note: The credit from Form MO-CR Schedule 1 is subject to the maximum credit limit on Form MO-CR, Line 9. The taxpayer must calculate a limit on Form MO-CR, Line 9 for the non-taxing state using Form MO-CR, Lines 1 through 8, even if the taxpayer did not file a return for the non-taxing state.

Attach Form MO-CR, 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, Lines 5Y and 5S.

Line 2 – Enter the amount of your and your spouse's share of S corporation income derived from the non-taxing state, but only to the extent it is included in the Missouri adjusted gross income reported on Form MO-1040, Lines 5Y and 5S.
Example: If only \$1,000 of your share of the S corporation income derived from the non-taxing state was included in your federal adjusted gross income, and you had no Missouri addition or subtraction modifications except that \$800 of that \$1,000 figure was capital gains which you subtracted on Form MO-A, Line 18, you would report \$200 on Form MO-CR, Schedule 1, Line 2.

Line 3 – Divide Line 2 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.

Line 4 – Enter your and your spouse's Missouri income tax from Form MO-1040, Lines 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. To finalize the calculation, complete instructions for Form MO-CR, Line 11.

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