Form
MO-CR

Missouri Department of Revenue
2018 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

Spouse's Name | Spouse's Social Security Number

		Yourself (Y)	Spouse (S)
1.	Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S)	1Y .00	1S .00
2.	Claimant's Missouri income tax (Form MO-1040, Line 24Y and 24S). 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. _____	2Y .00	2S .00
		State of:	State of:
3.	Wages and commissions	3Y .00	3S .00
4.	Other income (Describe nature _____)	4Y .00	4S .00
5.	Total - Add Lines 3 and 4	5Y .00	5S .00
6.	Less, related adjustments (Federal Form 1040, Line 36)	6Y .00	6S .00
7.	Net amounts - Subtract Line 6 from Line 5	7Y .00	7S .00
8.	Percentage of your income taxed - Divide Line 7 by Line 1	8Y %	8S %
9.	Maximum credit - Multiply Line 2 by percentage on Line 8	9Y .00	9S .00
10.	Income tax you paid to another state or political subdivision. **This is not income tax withheld**. The income tax is reduced by all credits, except withholding and estimated tax.	10Y .00	10S .00
11.	Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040	11Y .00	11S .00

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For Privacy Notice, see Instructions.

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). 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 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 24).
- Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).

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

Line 2 - Enter the amount from Form MO-1040, Line 24Y and 24S.

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

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

Line 6 - Enter any federal adjustments from:

- Federal Form 1040, Line 36

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**. The income tax entered must be reduced by all credits, except withholding and estimated tax. If both you and your spouse paid income tax to the other state(s), each must claim his or her own portion of the tax liability.

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, Line 25Y and 25S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the tax paid or the percent of tax due to Missouri on that part of your income.

Two Letter Abbreviations for States

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

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