



MISSOURI DEPARTMENT OF REVENUE  
**CREDIT FOR INCOME TAXES PAID TO  
 OTHER STATES OR POLITICAL SUBDIVISIONS**

**2011**  
 FORM  
**MO-CR**

Attachment Sequence No. 1040-03

**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 a copy of all income tax returns for each state or political subdivision.
- Attach Form MO-CR to Form MO-1040.

YOUR NAME		YOUR SOCIAL SECURITY NO.		YOUR SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NO.	
				<b>YOURSELF</b>		<b>SPOUSE</b>	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S).....				1	00	1	00
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and Line 25S) .....				2	00	2	00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.....				STATE OF:		STATE OF:	
3. Wages and commissions .....				3	00	3	00
4. Other (describe nature) .....				4	00	4	00
5. Total — Add Lines 3 and 4.....				5	00	5	00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 36) ..				6	00	6	00
7. Net amounts — Subtract Line 6 from Line 5.....				7	00	7	00
8. Percentage of your income taxed — Divide Line 7 by Line 1. ....				8	%	8	%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.....				9	00	9	00
10. Income tax you paid to another state or political subdivision. <b>This is not tax withheld.</b> The income tax is reduced by all credits, except withholding and estimated tax.....				10	00	10	00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 26Y or Line 26S. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 .....				11	00	11	00

For Privacy Notice see instructions

MO 860-1095 (12-2011)



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## 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/her tax as if he/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 1–25).**
- **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 25Y and 25S.

**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  
 Federal Form 1040A.....Line 20

**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 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/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, Lines 26Y and 26S. (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 Missouri on that part of your income.

### Two Letter Abbreviations for States

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

**This form is available upon request in alternative accessible format(s).**

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AZ—Arizona		IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	DE—Delaware	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	FL—Florida	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado	GA—Georgia	KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

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