



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
**BANK TAX CREDIT FOR
S CORPORATION SHAREHOLDERS**

FORM	DLN
MO-BTC	
(REV. 09-2011)	

Shareholder's Identifying Number:		Corporation's Identifying Number:	
Shareholder's Name, Address, and Zip Code		Corporation's Name, Address, and Zip Code	
1. 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. Ownership Percentage		2	
3. Bank Tax Credit (multiply Line 1 by Line 2) Also enter this amount on Form MO-TC.....		3	
<i>I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.</i>			
See reverse side for instructions.			

MO-BTC (09-2011)

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



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INSTRUCTIONS FOR FORM MO-BTC

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 filing a joint individual income tax return and both spouses are not listed shareholders of the S corporation, credit will be allowed only for the tax liability of the spouse listed as a shareholder.

Questions and information pertaining to this tax credit may be addressed to the Missouri Department of Revenue, Taxation Division, at **(573) 522-6864**.

Line-by-Line Instructions: Complete Form MO-BTC and enclose with your Missouri Income Tax Return. Also enclose Form MO-TC, copies of Federal Schedule K-1, and a copy of one of the following returns: Missouri Bank Franchise Tax Return, Savings & Loan Association Tax Return, or Credit Institution Tax Return.

Taxpayer information: Complete filing year, shareholder identifying number (SSN or MITS number), S corporation identifying number, name, address, and zip code for shareholder and S corporation.

Line 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)

Line 2: Enter Ownership Percentage.

Line 3: Compute amount of Bank Tax Credit. (Multiply Line 1 by Line 2 and enter on Line 3.) This is your computed credit amount. Enter this amount on Form MO-TC using the Form MO-TC instructions. If the credit amount shown on Line 3 exceeds the tax liability on the Missouri Income Tax Return, the remaining credit may be carried forward for up to five years.

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