



Missouri Department of Revenue
**Bank Tax Credit for
 S Corporation Shareholders**

Shareholder	Identifying Number		
	Shareholder's Name		
	Address		
	City	State	Zip Code

Corporation	Identifying Number		
	Corporation's Name		
	Address		
	City	State	Zip Code

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 you are filing a joint Missouri Individual Income Tax Return, the BTC tax credit will only be applied against the tax liability of the taxpayer listed as a shareholder of the S corporation.

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)	1	
2. Enter Ownership Percentage	2	%
3. Bank Tax Credit - Multiply Line 1 by Line 2. Enter on the Form MO-TC. If this credit amount exceeds the Missouri income tax liability, the remaining credit may be carried forward 5 years	3	

Attach your completed Form MO-BTC to your Missouri Income Tax Return.

Form MO-BTC (Revised 11-2013)

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 Individual Income Tax
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Visit <http://dor.mo.gov/taxcredit/btc.php> for additional information.