



Missouri Department of Revenue
Bank Tax Credit for S Corporation Shareholders

Department Use Only
 (MM/DD/YY)

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|--------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Shareholder | Social Security Number | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | NAICS Code (if applicable) | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | Missouri Tax I.D. Number | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | Federal Employer I.D. Number | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | Shareholder's Name | <input type="text"/> | | | | | | | | | | | | |
| | Address | <input type="text"/> | | | | City | <input type="text"/> | | | State | <input type="text"/> | <input type="text"/> | ZIP | <input type="text"/> |
| Corporation | Missouri Tax I.D. Number | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | Federal Employer I.D. Number | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | Corporation's Number | <input type="text"/> | | | | | | | | | | | | |
| | Address | <input type="text"/> | | | | City | <input type="text"/> | | | State | <input type="text"/> | <input type="text"/> | ZIP | <input type="text"/> |

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.

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| 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 | 00 |
| 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 | 00 |

Attach your completed Form MO-BTC 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 Institutions Tax Return.

Form MO-BTC (Revised 12-2014)

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 Individual Income Tax
 P.O. Box 27
 Jefferson City, MO 65105-0027

Taxation Division
 Business Tax
 P.O. Box 3365
 Jefferson City, MO 65105-3365

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



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