



Missouri Department of Revenue
Bank Tax Credit for S Corporation Shareholders

Department Use Only (MM/DD/YY)

Grid boxes for Department Use Only (MM/DD/YY)

Reporting Period (MM/YY)

Grid boxes for Reporting Period (MM/YY)

Shareholder

Missouri Tax I.D. Number grid

Federal Employer I.D. Number grid

Social Security Number grid

Shareholder's Name text box

Address, City, State, ZIP Code text boxes

Corporation

Missouri Tax I.D. Number grid

Federal Employer I.D. Number grid

Corporation's Name text box

Address, City, State, ZIP Code text boxes

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 Bank Tax Credit will only be applied against the tax liability of the taxpayer listed as a shareholder of the S corporation.

Table with 3 rows for tax credit calculation: 1. Enter the tax amount from one of the following returns... 2. Enter Ownership Percentage... 3. Bank Tax Credit - Multiply Line 1 by Line 2...

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 12-2018)

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



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