



MISSOURI DEPARTMENT OF  
**REVENUE**  
**Bank Tax Credit for S Corporation Shareholders**

Department Use Only (MM/DD/YY)

Reporting Period (MM/YY)

<b>Shareholder</b>	Missouri Tax I.D. Number	<input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Social Security Number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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  City  State  ZIP Code

<b>Corporation</b>	Missouri Tax I.D. Number	<input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Corporation's Name	<input type="text"/>		
	Address	<input type="text"/>	City	<input type="text"/>

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 Bank 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 21 less Line 22) Savings & Loan Association Tax Amount (from Form INT-3, Line 21) Credit Institution Tax Amount (from Form 2823, Line 23) .....	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.

**Mail to:** Taxation Division  
P.O. Box 27  
Jefferson City, MO 65105-0027

**E-mail:** [taxcredit@dor.mo.gov](mailto:taxcredit@dor.mo.gov)  
Visit [dor.mo.gov/tax-credits/btc.html](http://dor.mo.gov/tax-credits/btc.html) for additional information.

Form MO-BTC (Revised 12-2021)

**Phone:** (573) 751-3220  
**Fax:** (573) 522-8619  
**TTY:** (800) 735-2966



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If yes, visit [dor.mo.gov/military/](http://dor.mo.gov/military/) to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](http://veteranbenefits.mo.gov/state-benefits/).

