



MISSOURI DEPARTMENT OF  
**REVENUE**  
Pass-Through Entity Member Tax Credit

Tax Year Beginning  
(MM/DD/YY)

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Ending  
(MM/DD/YY)

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Information of Affected Business Entity

Business Name

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Missouri Tax Identification Number

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Federal Employer Identification Number

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Address

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City

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State

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Zip Code

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Information of Member

Member Name

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Social Security Number (Sole Proprietor)

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Federal Employer Identification Number

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Address

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City

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State

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Zip Code

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1. Membership Percentage .....

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2. Member's PTE Tax Credit .....

\$		.00
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## Instructions to complete Form MO-5889 – Pass-Through Entity Member Tax Credit

Beginning with tax years ending on or after December 31, 2022, an S corporation or partnership (pass-through entity) may annually elect to become an affected business entity required to pay the pass-through entity tax. Qualifying members of an electing pass-through entity are eligible for a credit equal to the member's pro rata share of the pass-through entity tax paid. (Section 143.436, RSMo).

Partnerships and S corporations that elect to file and pay the Pass-Through Entity Tax (Form MO-PTE) are required to issue a report to each affected member stating the membership percentage and the member's pro-rata share of tax imposed for the applicable tax year. This form is for use by partnerships or S corporations to report this information to their affected members. Affected members may submit this form with their income tax return when filing.

**Tax Year Beginning/Ending:** Enter the beginning and ending dates for the tax year of the Pass-Through Entity Income Tax Return filed, which resulted in the credit allocated to the member.

**Information of Affected Business Entity:** Enter the business name, Missouri tax identification number, federal employer identification number, and address of the pass-through entity who elected to file and paid tax on Form MO-PTE.

**Information of Member:** Enter the member's name, social security number (individual taxpayers and sole proprietors) or federal employer identification number, and address of the member.

Note: A separate Pass-Through Entity Member Tax Credit Form (Form MO- 5889) should be completed for each tax year and each member.

Do not combine information for multiple tax years, entities, or taxpayers on Form MO-5889.

**Line 1:** Enter the membership percentage, as reflected on Form MO-PTE, Part B, Column 4 for the affected member.

**Line 2:** Enter the affected member's pro-rata share of the tax imposed, as reflected on Form MO-PTE, Part B, Column 5.