



Missouri Department of Revenue
Bank Tax Credit for S Corporation Shareholders

Department Use Only (MM/DD/YY) [] [] [] [] [] []

Reporting Period (MM/YY) [] [] [] []

Shareholder Missouri Tax I.D. Number, Social Security Number, Federal Employer I.D. Number

Shareholder's Name, Address, City, State, ZIP Code

Corporation Missouri Tax I.D. Number, Federal Employer I.D. 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 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 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.

