2	Form REVENUE MO-BTC Bank Tax Credit for S Corpo	(MM/DD	nent Use Only	
-[		Station Shareholders	Reporting Period (MM/YY)	
	Missouri Tax I.D. Number	Federal Employer		
Shareholder	Social Security Number			
Sha	Shareholder's Name			
	Address	City	State	ZIP Code
on	Missouri Tax I.D. Number	Federal Employer		
Corporation	Corporation's Name			
Ŭ	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.

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.

Taxation Division Income Tax P.O. Box 27 Jefferson City, MO 65105-0027 Phone: (573) 751-3220 TTY: (800) 735-2966 Fax: (573) 522-1762 E-mail: <u>taxcredit@dor.mo.gov</u> Form MO-BTC (Revised 12-2020)



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

