



Bank Tax Credit for S Corporation Shareholders

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

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

Shareholder section: Missouri Tax I.D. Number, Social Security Number, Federal Employer I.D. Number, Shareholder's Name, Address, City, State, ZIP Code.

Corporation section: 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.

Table with 3 rows for tax credit calculation: 1. Enter the tax amount from one of the following returns: Bank Franchise Tax Amount, Savings & Loan Association Tax Amount, Credit Institution Tax Amount. 2. Enter Ownership Percentage. 3. Bank Tax Credit - Multiply Line 1 by Line 2.

Signature section: I am aware of any applicable reporting requirements of Section 135.805 RSMo and the penalty provisions of Section 135.810 RSMo. Pursuant to Section 105.1500, RSMo, the Department of Revenue is prohibited from requiring any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code...

Signature section: Taxpayer's Signature, Printed Name, Date (MM/DD/YYYY)

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 Visit dor.mo.gov/tax-credits/btc.html for additional information.

Form MO-BTC (Revised 12-2024)

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



Ever served on active duty in the United States Armed Forces? If yes, visit dor.mo.gov/military/ to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.



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