



2023 Credit for Income Taxes Paid to Other States or Political Subdivisions

Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision. Attach Form MO-CR and all income tax returns for each state or political subdivision to Form MO-1040.

Name Social Security Number Spouse's Name Spouse's Social Security Number

If you are claiming a resident credit as a shareholder of an S corporation with income earned in a non-taxed jurisdiction, complete MO-CR, Schedule 1 and see Instructions.

Main form table with columns for Yourself (Y) and Spouse (S), rows 1-11 for income, taxes, and credits.

Form MO-CR

Note: If you have completed Form MO-CR for credits in multiple states, add the amounts on Line 11 from each Form MO-CR and the amounts on Line 5, from each Form MO-CR, Schedule 1, before entering on Form MO-1040.



**Resident Credit For Tax on Pro Rata Share of
S Corporation Income Earned From a Non-Taxed Jurisdiction**

Name	Social Security Number
<input style="width: 100%;" type="text"/>	<input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/>

Spouse's Name	Spouse's Social Security Number
<input style="width: 100%;" type="text"/>	<input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/>

Complete Form MO-CR, Schedule 1, if you are a Missouri resident S corporation shareholder who has S corporation income from sources in another state(s) or the District of Columbia that is not subject to an income tax imposed in that jurisdiction.

State abbreviation - List all states from which the non-taxed S corporation income is sourced:

	Yourself (Y)		Spouse (S)			
1. Claimant's federal adjusted gross income (Form 1040, Line 1Y and Line 1S)	1Y		.00	1S		.00
2. Income earned from an S corporation in a non-taxed jurisdiction ..	2Y		.00	2S		.00
3. Divide Line 2 by Line 1. Enter as a percent. If greater than 100%, enter 100%	3Y		%	3S		%
4. Claimant's Missouri income tax (Form MO-1040, Line 30Y and 30S)	4Y		.00	4S		.00
5. Multiply Line 4 by the percentage on Line 3. Enter here and include on Form MO-1040, Line 31Y or 31S	5Y		.00	5S		.00

Note: If you have completed Form MO-CR, Schedule 1 for credits in multiple states, add the amounts on Line 11 from each Form MO-CR and the amounts on Line 5, from each Form MO-CR, Schedule 1, before entering on Form MO-1040. The cumulative amount of credit reported on MO-1040, Line 31Y and 31S cannot exceed the Missouri tax liability.