



MISSOURI DEPARTMENT OF  
**REVENUE**  
**2019 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
<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"/>

	Yourself (Y)	Spouse (S)
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S) . . . . .	1Y <input style="width: 60%;" type="text"/> .00	1S <input style="width: 60%;" type="text"/> .00
2. Claimant's Missouri income tax (Form MO-1040, Line 26Y and 26S). Use the two letter abbreviation for the state or name of political subdivision. See the table on back for the two letter abbreviation, or enter the name of the political subdivision below. _____	2Y <input style="width: 60%;" type="text"/> .00	2S <input style="width: 60%;" type="text"/> .00
	State of: <input style="width: 60%;" type="text"/>	State of: <input style="width: 60%;" type="text"/>
3. Wages and commissions. . . . .	3Y <input style="width: 60%;" type="text"/> .00	3S <input style="width: 60%;" type="text"/> .00
4. Other income (Describe nature _____) . . . . .	4Y <input style="width: 60%;" type="text"/> .00	4S <input style="width: 60%;" type="text"/> .00
5. Total - Add Lines 3 and 4. . . . .	5Y <input style="width: 60%;" type="text"/> .00	5S <input style="width: 60%;" type="text"/> .00
6. Less, related adjustments (Federal Form 1040 or 1040-SR, . . . . . Line 8a). . . . .	6Y <input style="width: 60%;" type="text"/> .00	6S <input style="width: 60%;" type="text"/> .00
7. Net amounts - Subtract Line 6 from Line 5 . . . . .	7Y <input style="width: 60%;" type="text"/> .00	7S <input style="width: 60%;" type="text"/> .00
8. Percentage of your income taxed - Divide Line 7 by Line 1 . . . . .	8Y <input style="width: 60%;" type="text"/> %	8S <input style="width: 60%;" type="text"/> %
9. Maximum credit - Multiply Line 2 by percentage on Line 8 . . . . .	9Y <input style="width: 60%;" type="text"/> .00	9S <input style="width: 60%;" type="text"/> .00
10. Income tax imposed by another state or political subdivision. <b>This is not income tax withheld.</b> The income tax must be generally reduced by all credits, except withholding and estimated tax. (See instructions.) . . . . .	10Y <input style="width: 60%;" type="text"/> .00	10S <input style="width: 60%;" type="text"/> .00
11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 27Y or Line 27S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 . . . . .	11Y <input style="width: 60%;" type="text"/> .00	11S <input style="width: 60%;" type="text"/> .00

Complete this form if you are a Missouri resident, resident estate, or resident trust with income from another state(s). A part-year resident may elect to use this form to determine his or her tax as if he or she were a resident for the entire taxable year. If you pay tax to more than one state, you must complete a separate Form MO-CR for each state.

Before you begin:

- Complete your Missouri return, Form MO-1040 (Lines 1 through 26).
- Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).

Line 1 - Enter the amount from Form MO-1040, Line 5Y and 5S.

Line 2 - Enter the amount from Form MO-1040, Line 26Y and 26S.

Lines 3 and 4 - Enter the total amount of wages, commissions, and other income you or your spouse received from the other state(s), as reported on the other state(s) return.

Line 5 - Add Lines 3 and 4; enter the total on Line 5.

Line 6 - Enter any federal adjustments from:

- Federal Form 1040 or 1040-SR, Line 8a

Line 7 - Subtract Line 6 from Line 5. Enter the difference on Line 7.

Line 8 - Divide Line 7 by Line 1. If greater than 100 percent, enter 100 percent. Round in whole percent, such as 91 percent instead of 90.5 percent. If percentage is less than 0.5 percent, use exact percentage. Enter percentage on Line 8.

Line 9 - Multiply Line 2 by percentage on Line 8. Enter amount on Line 9.

Line 10 - Enter your income tax liability as reported on the other state(s) income tax return. This is not income tax withheld. Your income tax liability must be reduced by all credits, except withholding and estimated tax. If the other state allows Missouri residents to take a credit against that state's income tax for the amount of Missouri income tax prior to the application of all tax credits, then you do not need to reduce your tax liability by all credits for that state. If both you and your spouse paid income tax to the other state(s) or District of Columbia, each must claim his or her own portion of the tax liability.

Line 11 - Enter the smaller amount from Form MO-CR, Line 9 or Line 10. This is your Missouri resident credit. Enter the amount on Form MO-1040, Line 27Y and 27S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the tax paid or the percent of tax due to Missouri on that part of your income.

#### Two Letter Abbreviations for States

AL - Alabama	GA - Georgia	MD - Maryland	NM - New Mexico	SD - South Dakota
AK - Alaska	HI - Hawaii	MA - Massachusetts	NY - New York	TN - Tennessee
AZ - Arizona	ID - Idaho	MI - Michigan	NC - North Carolina	TX - Texas
AR - Arkansas	IL - Illinois	MN - Minnesota	ND - North Dakota	UT - Utah
CA - California	IN - Indiana	MS - Mississippi	OH - Ohio	VT - Vermont
CO - Colorado	IA - Iowa	MT - Montana	OK - Oklahoma	VA - Virginia
CT - Connecticut	KS - Kansas	NE - Nebraska	OR - Oregon	WA - Washington
DC - District of Columbia	KY - Kentucky	NV - Nevada	PA - Pennsylvania	WV - West Virginia
DE - Delaware	LA - Louisiana	NH - New Hampshire	RI - Rhode Island	WI - Wisconsin
FL - Florida	ME - Maine	NJ - New Jersey	SC - South Carolina	WY - Wyoming