Form 80-105-18-8-1-000 (Rev. 08/18)

801051881000

Mississippi
Resident Individual Income Tax Return
2018

☐ **Amended**

Taxpayer First Name	Initial	Last Name	
Spouse First Name	Initial	Last Name	
Mailing Address (Number and Street, Including Rural Route)			
City	State	Zip	County Code

SSN _____

Spouse SSN _____

1 ☐ Married - Combined or Joint Return ($12,000)
2 ☐ Married - Spouse Died in Tax Year ($12,000)
3 ☐ Married - Filing Separate Returns ($12,000)
4 ☐ Head of Family ($8,000)
5 ☐ Single ($6,000)

EXEMPTIONS

Dependents (in column B, enter "C" for child, "P" for parent or "R" for relative)

6 (A) Name	(B)	(C) Dependent SSN

7 Total number of dependents (from line 6 and Form 80-491) _____

8 ☐ Taxpayer Age 65 or Over ☐ Spouse Age 65 or Over
☐ Taxpayer Blind ☐ Spouse Blind

9 Total dependents line 7 plus number of boxes checked line 8 _____

10 Line 9 x **$1,500** 10 _____.00
11 Enter filing status exemption 11 _____.00
12 Total (line 10 plus line 11) 12 _____.00

MISSISSIPPI INCOME TAX

		Column A (Taxpayer)	Column B (Spouse)
13	**Mississippi adjusted gross income** (from page 2, line 64)	13A _____.00	13B _____.00
14	Standard or itemized deductions (**if itemized, attach Form 80-108**)	14A _____.00	14B _____.00
15	Exemptions (from line 12; **if married filing separately use 1/2 amount**)	15A _____.00	15B _____.00
16	**Mississippi taxable income** (line 13 minus line 14 and line 15)	16A _____.00	16B _____.00
17	**Income tax due** (from Schedule of Tax Computation, see instructions)		17 _____.00
18	Credit for tax paid to another state (from Form 80-160, line 14; attach other state return)		18 _____.00
19	Other credits (from Form 80-401, line 1)		19 _____.00
20	**Net income tax due** (line 17 minus line 18 and line 19)		20 _____.00
21	Consumer use tax (see instructions)		21 _____.00
22	Catastrophe savings tax (from Form 80-360, line 14)		22 _____.00
23	**Total Mississippi income tax due** (line 20 plus line 21 and line 22)		23 _____.00

PAYMENTS

24	Mississippi income tax withheld **(complete Form 80-107)**	24 _____.00
25	Estimated tax payments, extension payments and/or amount paid on original return	25 _____.00
26	Refund received and/or amount carried forward from original return **(amended return only)**	26 _____.00
27	Total payments (line 24 plus line 25 minus line 26)	27 _____.00

REFUND OR BALANCE DUE

(If no overpayment is due on line 28, skip to line 34)

28	**Overpayment** (if line 27 is more than line 23, subtract line 23 from line 27)		28 _____.00
29	Interest on underestimated tax (from Form 80-320, line 11)	☐ Farmers or Fishermen (see instructions)	29 _____.00
30	Adjusted overpayment (line 28 minus line 29)		30 _____.00
31	Overpayment to be applied to next year estimated tax account		31 _____.00
32	Voluntary contribution (from Form 80-108, part III)		32 _____.00
33	**Overpayment refund** (line 30 minus line 31 and line 32)	**REFUND**	33 _____.00
34	**Balance due** (if line 23 is more than line 27, subtract line 27 from line 23)	**BALANCE DUE**	34 _____.00
35	Interest, penalty and interest on underestimated tax (from Form 80-320, line 19)		35 _____.00
36	**Total due** (line 34 plus line 35)	**AMOUNT YOU OWE**	36 _____.00

☐ Installment Agreement Request
(see instructions for eligibility; attach Form 71-661)

PLEASE SIGN THIS TAX RETURN ON THE BOTTOM OF PAGE 2

801051882000

Mississippi
Resident Individual Income Tax Return
2018

SSN _____

INCOME	Column A (Taxpayer)	Column B (Spouse)
37 Wages, salaries, tips, etc. **(complete Form 80-107)**	37A _____.00	37B _____.00
38 Business income (loss) **(attach Federal Schedule C or C-EZ)**	38A _____.00	38B _____.00
39 Capital gain (loss) **(attach Federal Schedule D, if applicable)**	39A _____.00	39B _____.00
40 Rent, royalties, partnerships, S corporation trusts, etc. (from Form 80-108, part IV)	40A _____.00	40B _____.00
41 Farm income (loss) **(attach Federal Schedule F)**	41A _____.00	41B _____.00
42 Interest income (from Form 80-108, part II, line 3)	42A _____.00	42B _____.00
43 Dividend income (from Form 80-108, part II, line 6)	43A _____.00	43B _____.00
44 Alimony received	44A _____.00	44B _____.00
45 Taxable pensions and annuities **(complete Form 80-107)**	45A _____.00	45B _____.00
46 Unemployment compensation **(complete Form 80-107)**	46A _____.00	46B _____.00
47 Other income (loss) (from Form 80-108, part V, line 10)	47A _____.00	47B _____.00
48 **Total income** (add lines 37 through 47)	48A _____.00	48B _____.00

ADJUSTMENTS	Column A (Taxpayer)	Column B (Spouse)
49 Payments to IRA	49A _____.00	49B _____.00
50 Payments to self-employed SEP, SIMPLE and qualified retirement plans	50A _____.00	50B _____.00
51 Interest penalty on early withdrawal of savings	51A _____.00	51B _____.00
52 Alimony paid (complete below)	52A _____.00	52B _____.00

Name _____ SSN _____ State _____

53 Moving expense **(attach Federal Form 3903)**	53A _____.00	53B _____.00
54 National Guard or Reserve pay (enter the lesser of amount or $15,000)	54A _____.00	54B _____.00
55 Mississippi Prepaid Affordable College Tuition (MPACT)	55A _____.00	55B _____.00
56 Mississippi Affordable College Savings (MACS)	56A _____.00	56B _____.00
57 Self-employed health insurance deduction	57A _____.00	57B _____.00
58 Health savings account deduction	58A _____.00	58B _____.00
59 Catastrophe savings account deduction	59A _____.00	59B _____.00
60 Self-employment tax deduction	60A _____.00	60B _____.00
61 First-time home buyers savings account deduction	61A _____.00	61B _____.00
62 Agricultural disaster program compensation deduction	62A _____.00	62B _____.00
63 **Total adjustments** (add lines 49 through 62)	63A _____.00	63B _____.00
64 **Mississippi adjusted gross income** (line 48 minus line 63; enter on page 1, line 13)	64A _____.00	64B _____.00

AMENDED RETURN - EXPLANATION OF CHANGES TO ORIGINAL RETURN (attach additional statement if needed)

_____

_____

This return may be discussed with the preparer ☐ Yes ☐ No

I declare, under penalties of perjury, that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, this is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Taxpayer Signature	Date	Taxpayer Phone Number	Paid Preparer PTIN
Spouse Signature	Date	Paid Preparer Phone Number	Paid Preparer Email Address
Paid Preparer Signature	Date	Paid Preparer Address	City / State / Zip Code

Mail REFUND returns to: Department of Revenue, P.O. Box 23058, Jackson, MS 39225-3058
Mail all other returns to: Department of Revenue, P.O. Box 23050, Jackson, MS 39225-3050

Duplex and Photocopies NOT Acceptable

Please write the fiscal year period and the words "**Fiscal Year Return**" in bold letters on the front of the return.

Need more time to file your return?
If you will receive a refund or will not owe any additional tax, Mississippi will allow you the same time to file your return as allowed by federal. However, if you owe additional taxes, you must remit the tax due with Form 80-106, on or before the due date of the return.

The authorized extension of time to file does not extend the time for payment of tax due. Interest and penalty will apply on any underpayment of tax. See the "Interest and Penalty Provisions" section of this booklet for more information.

The return should be mailed to:

Returns Requesting a Refund:	**All Other Returns (with Payments or No Tax Due):**
Department of Revenue P.O. Box 23058 Jackson, MS 39225-3058	Department of Revenue P.O. Box 23050 Jackson, MS 39225-3050

LINE ITEM INSTRUCTIONS

FORMS 80-105 AND 80-205

The below instructions serve as a general guide for filing your 2018 Mississippi Resident Individual Income Tax Return (Form 80-105) or your 2018 Mississippi Non-Resident or Part-Year Resident Individual Income Tax Return (Form 80-205).

Line item instructions are generally the same for both the Resident and the Non-Resident returns; however, the line numbers differ in some cases. The instructions are keyed to the line numbers on the Resident return. However, specific instructions for the Non-Resident or Part-Year Resident returns are in the "Non-Resident and Part-Year Resident" section of this booklet.

TAXPAYER INFORMATION

Please make sure that you write in your name, address, and SSN**.** If you are married and filing a joint, combined, or separate return, write in the social security number for both you and your spouse. If a spouse died in the tax year, enter the surviving spouse as the first taxpayer. Enter the code corresponding to your resident county on page 1 of the return (see "Appendix" for a list of the codes).

FILING STATUS AND EXEMPTIONS

Mark an 'X' in the box applicable to your filing status on the last day of the tax year. After checking the applicable filing status, enter the corresponding dollar amount of exemption on page 1, line 11, (the dollar amount is shown next to the filing status you selected). The exemption and standard deduction for each filing status for 2018 are listed in the table below.

Filing Status	Exemption	Standard Deduction
Married – Filing Joint or Combined Return	$12,000	$4,600
Married – Spouse Died 2018	$12,000	$4,600
Married – Filing Separate Returns	$6,000	$2,300
Head of Family	$8,000*	$3,400
Single	$6,000	$2,300

*Note: The additional $1,500 will be allowed in the calculation of the dependent exemption amount entered on line 10.

Filing Status for Married Persons

Married persons may file tax returns in any of these three methods: 1) joint, 2) combined, or 3) separate. Choose the method which results in the least amount of tax.

1) A joint return is usually completed when only one spouse has income. Place all income, deductions, exemptions, etc. in Column A (Taxpayer).

2) A combined return is completed when both spouses have income. Place one spouse's income in Column A (Taxpayer) and the other spouse's income in Column B (Spouse). The exemptions and deductions may be divided in any manner you choose. If only one spouse has income, this income may not be split between husband and wife.

3) Separate returns (two returns) are filed when each spouse completes his/her own return. Each spouse reports his/her own income and deductions on a separate return. BOTH spouses must file returns even though one spouse may have little or no income. If one spouse elects to itemize deductions, both must itemize. Each spouse is entitled to only one-half of the total exemption authorized. Each spouse must list the other spouse on his/her return.

Standard Deductions & Exemptions for Married Persons

- Married - Filing Joint or Combined Return – The standard deduction ($4,600) and the authorized exemption ($12,000) may be divided between the spouses in any manner they choose when filing a combined return.

- Married - Filing Separate (Two Returns) – each individual must claim the authorized exemption ($6,000) and may either claim the standard deduction ($2,300) or their itemized deductions from Schedule A. Any unused portion of the standard deduction ($2,300) or the exemption ($6,000) by one spouse on his/her separate return may not be used by the other spouse on his/her separate return.

Line 1: Married – Combined or Joint Return

Enter $12,000 on line 11

A married individual is a person who was legally married on the last day of the tax year. The filing status exemption for married individuals is a joint exemption and in the case of husband and wife filing a joint or combined return (one return), the exemption may be claimed by either or divided between them in any manner they choose to the extent that the total amount of exemption claimed by husband and wife does not exceed the total exemption authorized ($12,000). Mississippi law does not recognize common law marriages entered into after April 5, 1956.

Line 2: Married – Spouse Died in 2018

Enter $12,000 on line 11

Use this filing status if your spouse died in 2018 and you did not remarry in 2018. Report your spouse's income before death and your income for all of 2018 Note: The surviving spouse should be listed as the primary taxpayer on the return.

Line 3: Married – Filing Separate Returns

Enter $12,000 on line 11

Mississippi law provides that married individuals filing separate returns (two returns) shall divide equally between the two spouses the total exemptions authorized. If the box on line 3 is checked, the only deduction you may claim for exemptions is one-half of the amount indicated on line 12. Checking the box "Married - Filing Separate Returns" implies that **both** husband and wife will file separate returns regardless of the amount or source of income of each. Any unused portion of the exemptions on one return may not be claimed on the other. If you elect to file separate returns, enter the Spouse's Name and Spouse's SSN in the heading of the return.

If this computation produces an inequity, it is suggested that married individuals check the box on line 1 and file one combined return, so the filing status and additional exemptions may be divided between the spouses in any manner they choose. **If you elect to file jointly, enter the Spouse's Name and Spouse's SSN in the heading of the return.**

Line 4: Head of Family

Enter $8,000 on line 11

A Head of Family individual is a taxpayer who is single and who maintains a household which constitutes the principal place of abode for himself or herself **AND** one or more dependents. A married individual must live apart from his/her spouse for the entire year to qualify for Head of Family filing status. If the dependent does not live in the same home with the taxpayer, such taxpayer does not qualify as head of family even though the taxpayer may contribute to the support and maintenance of a separate household for the dependent.

You **must** have a dependent of yours living in the home with you for the entire year to file as head of family. By checking line 4 of the tax return to file as head of family, you are allowed $8,000 *and* on line 6 you are allowed $1,500 for the required dependent, which totals $9,500 for your head of family status exemption. If you have additional dependents, list them on the additional lines available on line 6.

Line 5: Single

Enter $6,000 on line 11

A single taxpayer status is allowed for a person who is not married or who is married but legally separated from his/her spouse on the last day of the tax year.

Additional Exemptions

An additional exemption may be claimed for a taxpayer and/or spouse ONLY if blind or age 65 or over. The status on the last day of the tax year will determine the additional exemptions authorized except in the case of death of a spouse or dependent. See the following chart for a list of additional exemptions.

Additional Exemptions	
The additional exemptions are as follows:	
• Each dependent, other than yourself or spouse……	$1,500
• Age 65 or over, taxpayer or spouse only……	$1,500
• Blind, taxpayer or spouse only……	$1,500

Line 6: Dependents

Enter the dependent's name, the dependent's relationship to you, and the dependent's Social Security Number. A dependent is a relative or other person who qualifies for federal income tax purposes as a dependent of the taxpayer. **A dependency exemption is not authorized for yourself or your spouse.**

An additional exemption may be taken by the taxpayer for each authorized dependent claimed. You must enter the SSN and relationship for each dependent claimed on your tax return.

Line 7: Number of Dependents Claimed

Enter the number of dependents claimed on line 6. Additional dependents are listed on Form 80-491.

Line 8: Age and Blindness

If the taxpayer or spouse is age 65 or over, or blind, an additional exemption may be claimed. Mark an

"X" in the applicable box (es) on line 8 and enter on line 9 the number of boxes checked. For tax purposes, a person is 65 years of age on the day before his 65th birthday. No additional exemption for age or blindness may be claimed for dependents.

Line 9: Total Number of Dependents Claimed and Total Number of Age and/or Blindness Exemption(s)

Enter the total number of dependents claimed on line 7 and/or blindness exemptions claimed on line 8.

Line 10: Total Additional Exemption(s) Amount

Multiply line 9 by $1,500 and enter the result on line 10.

Line 11: Filing Status Exemption

Enter the dollar amount corresponding to the Filing Status you selected from lines 1 through 5.

Line 12: Total Filing Status/Additional Exemption Amounts

Add the amounts from line 10 and line 11 and enter the result on line 12.

MISSISSIPPI ADJUSTED GROSS INCOME

Married individuals with separate incomes electing to file a combined return (both spouses having earned incomes) should separate their incomes beginning with line 13 and throughout the return in order to take advantage of the lowest tax rates.

Line 13: Mississippi Adjusted Gross Income (Line 16, Non-Resident Return)

Enter the amount of Mississippi Adjusted Gross Income from page 2, line 64.

Non-Resident Return: Enter amount from line 65 or 66, as appropriate.

DEDUCTIONS

You may choose to **either** itemize individual non-business deductions **or** claim the standard deduction for your filing status, whichever provides the greater tax benefit. In the case of married individuals filing separate returns, if one spouse itemizes then the other spouse must also itemize. **You cannot take the standard deduction if your spouse takes itemized deductions.**

- State income taxes, or any other taxes allowed for federal purposes in lieu of state income tax, including taxes withheld on Mississippi gaming winnings, are not deductible on your itemized deductions schedule. See the instructions for Schedule A, Itemized Deductions, on page 15.

- Losses incurred at Mississippi gaming establishments are not deductible on your Mississippi itemized deduction schedule.

- Married individuals having separate income and filing a combined return may divide their itemized deductions in any amount between them.

Line 14: Standard or Itemized Deductions (Line 17, Non-Resident Return)

Itemized Deductions

State income taxes or any other taxes allowed for federal purposes in lieu of state income tax are not deductible on your itemized deductions schedule. This also includes the non-refundable income tax withheld on gaming winnings. See instructions for Schedule A (Itemized Deductions). Married individuals having separate income and filing a combined return may divide their itemized deductions in any manner they choose for column A and column B. Mississippi Gaming Losses are not deductible on Mississippi itemized deductions.

Standard Deduction

In lieu of an allowance for itemized personal deductions, you may claim an allowance for the standard deduction. Refer to the table on page 4 for the amounts of standard deduction allowances. Married individuals having separate incomes and filing a combined return (one return), may divide the authorized standard deduction ($4,600) between the spouses in any manner they choose for column A and column B. Married individuals filing separate returns (two returns) and electing to claim the standard deduction must EACH claim the amount specified - any unused portion of the standard deduction by one spouse on his/her separate return may not be used by the other spouse on his/her separate return.

Enter the amount of your itemized or standard deduction on page 1, line 14. **If itemized, Form 80-108 must be attached.**

Line 15: Amount of Exemption (Line 18, Non-Resident Return)

Enter the amount from line 12. If Married-Filing Separate, divide this amount by 2.

TAX AND CREDITS

Line 16: Mississippi Taxable Income (Line 19, Non-Resident Return)

Subtract lines 14 and 15 from line 13 and enter the result on line 16. (Subtract line 17 and 18 from Line 16 on the non-resident return.)The amount of income tax due is calculated based on this amount. Use the Schedule of Tax Computation (see Appendix) to compute the amount of income tax due.

Line 17: Total Income Tax Due (Line 20, Non-Resident Return)

Using the taxable income amount(s) from line 16 (line 19); the Tax Computation Schedule should be

completed to determine the total Mississippi income tax liability. If Married Filing Joint or Combined, or Married – Spouse Died in Tax Year, filing status is elected, and the amounts in both Column A and Column B are positive amounts, use Column A (Taxpayer) and Column B (Spouse) of the Tax Computation Schedule to compute the tax liability on line 5 of the Schedule.

If Married Filing Joint or Combined, or Married - Spouse Died in Tax Year, filing status is elected, and the taxable income on line 16 (line 19) of **either** Column A or B is a positive amount, and the taxable income on line 16 (line 19) of the **other** column is a negative amount, the positive and negative amounts should be combined. If a **net positive** amount results, the tax liability should be computed on the net amount using Column A of the Tax Computation Schedule. If combining the positive and negative amounts reflected in Column A and Column B results in a **negative** amount, there will be no income tax liability. If the amounts shown on line 16 (line 19), Columns A and B, are both **negative**, there will be no income tax liability. The tax liability for taxpayers using any other filing status should be computed using Column A (Taxpayer) of the Tax Computation Schedule. Enter the amount from line 5 of the Tax Computation Schedule on line 17 (line 20), page 1, of the tax return.

Line 18: Credit for Income Tax Paid to Another State (not applicable on the Non-Resident Return)

If you are a resident of Mississippi who earns income in another state and are required to pay an income tax to that other state, you are allowed to take a credit against your Mississippi income tax due in the same year for the total income tax due to the other state (subject to certain limitations).

In order to be allowed this credit, you **MUST** file an income tax return with the other state, **and** attach a copy of this return to your Mississippi return. The withholding amounts shown on your W-2 forms are **NOT** the same as actual tax paid to the other state.

Form 80-160 and a copy of the other state return must be attached. Copies of withholding statements are not sufficient to establish the credit.

Miss. Code Ann. §27-7-77 provides for three limitations, which are:

1) The credit may not exceed the amount of income tax due the State of Mississippi, indicated on line 17;

2) The credit may not exceed the amount of income tax actually paid to the other state (any income tax credits allowed by another state will not be treated as taxes actually paid.); and

3) The credit may not exceed an amount computed by applying the highest applicable Mississippi rates to the net taxable income reported to the other state. Highest rates are meant to mean the highest rates at which the net taxable income reported to the other state is taxable by the State of Mississippi.

Line 19: Other Credit(s) (Line 21, Non-Resident Return)

All other allowable credits should be combined and the total entered on this line. For each type of credit taken, enter the applicable two-digit code on Form 80-401.

Line 21: Consumer Use Tax (Line 23, Non-Resident Return)

If during 2018 you made out-of-state purchases of goods or services that you used, stored or consumed in Mississippi and did not pay sales taxes to any state, you are required to pay Mississippi Consumer Use Tax at a rate of 7% of the purchase price.

An example of such purchases includes books, clothing, computers, electronics, furniture, household items and downloads of digital products such as music, movies, e-books and software.

Line 22: Catastrophe Savings Tax (Line 24, Non-Resident Return)

If during 2018 you received a non-qualified distribution from a catastrophe savings account, the amount of the non-qualified distribution should be reported as income on the Schedule N on form 80-108.

The tax paid under Section 27-7-5 that is attributable to a taxable distribution shall be increased by two and one-half percent (2-1/2%) of the amount of the distribution that is includable in the taxable gross income of the taxpayer. Enter the additional tax on line 22 (line 24). You must complete and attach **Form 80-360**, Catastrophe Savings Tax Schedule, to your return.

PAYMENTS

Line 24: Mississippi Income Tax Withheld (Line 26, Non-Resident Return)

Add the amounts shown as "MS Income Tax" withheld on your Form W-2 and Federal Forms 1099 and/or 1099-R. Enter the total amount withheld on line 24 (Line 26). In order to receive credit for withholding taxes paid, you must complete Form 80-107, Income/Withholding Tax Schedule.

Include **readable** copies of your Form W-2 with your return. Copies of your Form W-2 are available only from your employer. Also include any other forms, (1099, etc.) which have Mississippi withholding, to the back of the return. The withholding credit may be disallowed if W-2s are not attached to the return. These items should be listed on Form 80-107, Income/Withholding Tax Schedule, which must be attached to your return. **Do not include W-2Gs with your tax return. Gaming withholding cannot be claimed as a deduction on your tax return**.

Line 25: Estimated 2018 Tax Payments, Extension and/or Amount Paid on Original Return (Line 27, Non-Resident Return)

Enter the total estimated tax payments you made before filing your 2018 Mississippi tax return plus any amount credited from your 2017 tax return. Any amount paid with a request for extension of time to file should also be included in this amount.

Line 26: Refund Received and/or Amount Carried Forward From Original Return (Line 28, Non-Resident Return)

Enter the amount of refund received and/or carried forward from the original return. **This line only applies to amended returns.**

REFUND OR BALANCE DUE

Line 28: Overpayment (Line 30, Non-Resident Return) (if no overpayment is due on line 28 (Line 30), skip to line 34) (Line 35)

If line 27 (line 29) is larger than line 23 (line 25), subtract line 23 (line 25)from line 27 (line 29) and enter the overpayment of tax on line 28 (line 30).

Line 29: Interest on Underestimated Tax (Line 31, Non-Resident Return) (from Form 80-320, line 11)

An individual taxpayer is subject to making estimated tax payments if such taxpayer does not have at least 80% of his/her tax liability withheld through wages subject to withholding **and** such liability exceeds $200.

Farmers or Fishermen Exception: You will not be charged interest for underpayment of tax if your gross income from farming or fishing is at least two-thirds of total gross income and (a) 80% of estimate tax paid by the 15th day of the first month after the close of the income year or (b) income tax return is filed by the first day of the third month following the close of the income year and tax shown due is paid.

Line 30: Adjusted Overpayment (Line 32, Non-Resident Return)

Subtract line 29 (line 31) from line 28 (line 30) and enter the adjusted overpayment of tax on line 30 (line 32).

Line 31: Credit to Estimated Tax (Line 33, Non-Resident Return)

Enter on line 31 (line 33) the amount of your overpayment you wish to be credited to your 2019 estimated tax account. This amount will **not** be mailed to you.

Line 32: Voluntary Contribution Check-Offs (not applicable on the Non-Resident Return)

You may contribute all or part of your 2018 income tax refund to one or more of the seven (7) funds approved by the Legislature. Contributions to a fund must be at least $1. In order to contribute to one of the funds, you must complete and attach Form 80-108, Part III. The total from Form 80-108, Part III should be entered on here.

Your contribution may be claimed as a tax deductible charitable contribution on your state and federal income tax returns. Once your return is filed, your contribution is **final** and cannot be refunded.

Contributions to the Mississippi Military Family Relief Fund This fund is to provide grants to families that experience a financial hardship as a result of a family member who is a Mississippi resident and who is a member of the Mississippi National Guard or the reserves of the Armed Forces of the United States being called to active duty as a result of September 11, 2001, terrorist attacks.

Contributions to Mississippi Commission for Volunteer Service Fund These refund donations may be expended by the Mississippi Commission for Volunteer Services to advance community service and volunteer work among Mississippians.

Contributions to the Mississippi Wildlife Heritage Fund These refund donations are used to study, protect and manage our non-game wildlife, endangered species and special natural areas.

Since 1986, when the Wildlife Heritage Fund was established, tax refund contributions have been used to: (1) fund more than one hundred research projects which produced valuable information on rare plant and animal species; (2) reintroduce bald eagles to our state's barrier islands; (3) record and publish the songs and sounds of Mississippi's birds and frogs; and (4) help rehabilitate injured birds of prey.

If you are not due a refund, but wish to contribute, make a check or money order payable to the Wildlife Heritage Fund and mail it to the Mississippi Department of Wildlife, Fisheries and Parks, P. O. Box 451, Jackson, MS 39205-0451.

Contributions to the Mississippi Educational Trust Fund The principal of the trust fund shall remain inviolate and shall be invested as provided by general law. Interest and income derived from investment of the principal of the trust fund may be appropriated by a majority vote of the elected membership of each house of the Legislature and expended exclusively for the education of the elementary and secondary school students and/or vocational and technical training in this state.

Contributions to Mississippi Wildlife Fisheries and Parks Foundation These refund donations are used to build, upgrade, and/or improve our Fisheries and Parks managed by the Mississippi Wildlife Fisheries and Parks Commission.

If you are not due a refund, but wish to contribute, make a check or money order payable to Mississippi Wildlife Fisheries and Parks Foundation. The mailing address is Mississippi Department of Wildlife, Fisheries and Parks, P.O. Box 14194, Jackson, MS 39236.

Contributions to Mississippi Bicentennial Celebration Fund These funds will be used for the purpose of designating, coordinating and providing programs with respect to the

formal Bicentennial celebration of the State of Mississippi in 2018.

Contributions to Mississippi Burn Care Fund Donations to the Fund will be forwarded to the Burn Center for use in its operations.

Line 33: Refund (Line 34, Non-Resident Return)

Subtract lines 31 and 32 from line 30 (Non-Resident Return, subtract line 33 from line 32). Subject to correction of error, this is the amount of your refund. The refund will be mailed to the address on your return. No refund will be made for amounts less than $1.00.

If the Department of Revenue is notified of a debt in excess of $25 by the State Department of Human Services, an Educational Board, Educational Institution, Educational Loan Agency, State Department of Medicaid, or Mississippi Department of Employment Security, a portion or all of your refund may be offset in payment of that debt.

Line 34: Balance Due (Line 35, Non-Resident Return)

If line 23 is more than line 27, subtract line 27 from line 23 and enter the balance due on this line (Non-Resident Return, if the total payments on line 29 are less than the total tax due on line 25, subtract line 29 from line 25 and enter the balance due on this line).

Line 35: Interest and Penalty (Line 36, Non-Resident Return)

- **Late Payment Interest and Penalty:** Enter the amount from Form 80-320, line 19. An extension of time only extends the time for filing a return, not payment of the tax. If the income tax is not paid by the original due date of the return, then interest is due at the rate of 1/2% per month.

  The penalty imposed for failure to pay the tax when due is 1/2% per month not to exceed 25% in the aggregate. The penalty is based on the balance due. Interest and penalty for late payment is not charged on interest and penalty on underestimated income tax payments.

- **Late Filing Penalty:** The penalty imposed for failure to file a return is 5% per month not to exceed 25% in the aggregate. The failure to file penalty is based on the amount of net tax due from Form 80-105, line 34 (Resident) or Form 80-205, line 35 (Non-Resident / Part Year) or Form 80-110, line 18 (EZ). **Such failure to file penalty shall not be less than $100 and will be applied to all returns filed after the due date as well as any extensions.**

Line 36: Total Due (Line 37, Non-Resident Return)

Add lines 34 (line 35) and 35 (line 36) and enter the amount on this line. This is the amount you owe. You must pay the FULL AMOUNT of your income tax due when you file your return (or before the due date of April 15). Payments can be made by check or money order payable to the Department of Revenue. Do not send cash by mail. **BE SURE TO ENCLOSE PAYMENT VOUCHER, FORM 80-106, WITH YOUR PAYMENT.** You may pay your tax in person at any of the Department of Revenue District Service Offices or through Taxpayer Access Point (TAP) on our website. Balances due of less than $1.00 need not be paid.

INCOME

Line 37: Wages, Salaries, Tips, Etc. (Line 38, Non-Resident Return)

Show the total of all wages, salaries, fees, compensation, commissions, tips, bonuses, and other amounts your employers paid you before they deducted taxes, insurance, etc. Include in this total:

- The amount shown on your Wage and Tax Statement (Form W-2) in the box "State wages, tips, etc."
- Wages you received but for which you do not have a Wage and Tax Statement.
- Tips you did not report to your employer.
- Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience.
- Strike and lockout benefits paid by a union from union dues, including both cash and the fair market value of goods received, unless the facts clearly show that such benefits were intended as a gift.

Include all W-2's with your return. Also, you must complete the Income/Withholding Tax Schedule (Form 80-107) and submit it with your return.

Differences may exist between the amount of state taxable income entered on this form (line 37 through line 47) and the amount of federal taxable income entered on Form 1040, 1040A, etc. In such cases, reconciliation must be provided. This can be accomplished in one of two ways. The first method is to enter the amount per the federal return for the corresponding line item (e.g. line 38 - Schedule C income) on the Mississippi return. A separate adjustment is recorded on Schedule N identifying the difference(s) between federal and state reportable income (e.g. Bonus Depreciation Adj. - Schedule C - 1). The alternative is to enter the amount of Mississippi reportable income on the appropriate line (e.g. line 41 - Farm Income) and attach a separate schedule reconciling the federal amount, the item(s) of difference, and the state amount reported on page 2 of Form 80-105.

Non-Resident Return: On Form 80-205, married individuals with separate incomes electing to file a combined return (both spouses having earned incomes) should combine their incomes beginning with line 38, and throughout the schedule to determine Total Income from All Sources and Income(s) Earned in Mississippi Only.

Line 38: Business Income or Loss (Line 39, Non-Resident Return)

Enter your profit or loss if you owned a business or practiced a profession. If you had more than one business, or if you and your spouse had separate businesses, complete a Schedule C for **each** business. If the Mississippi net profit or loss amount varies from the Federal Schedule C net profit or loss, then provide reconciliation. If you enter the federal amount on this line, but there is a difference between Mississippi and federal amounts, enter the adjustment on Form 80-108, Schedule N. The Federal Schedule C must be attached to your return.

If some of your expenses are part business and part personal, you can only deduct the business part as a business expense.

Line 39: Capital Gain or Loss (Line 40, Non-Resident Return)

Enter the amount of capital gain or loss. Mississippi generally follows IRS rules concerning computation of capital gains and losses. Capital loss deductions are subject to the same limitations as federal. However, Mississippi does not have different tax rates for capital gains. All income is taxed at the same rate. Gains from the sales of ownership interests must first be reduced by the amount of any losses determined from sales or transactions described in Miss. Code Ann. § 27-7-9(f) (10). If the amount reported on this line is different than the amount reported for federal purposes, reconciliation should be attached. If you enter the federal amount on this line, but there is a difference between Mississippi and federal amounts, enter the adjustment on Form 80-108, Schedule N. **If applicable, the Federal Schedule D must be attached to your return**.

Line 40: Rental Real Estates, Royalties, Partnerships, S Corporations, Trusts, etc. (Line 41, Non-Resident Return)

Enter the income or loss from activities reported on Federal Schedule E on this line. If the amount reported is different than the amount reported for federal purposes then attach reconciliation. If you enter the federal amount on this line, but there is a difference between Mississippi and federal amounts, enter the adjustment on Form 80-108, Schedule N. The Federal Schedule E must be attached to your return.

Line 41: Farm Income or Loss (Line 42, Non-Resident Return)

Enter the net farm income or loss on this line. If you are a farmer or rent your farm on shares, attach Federal Schedule F to your tax return.

If the amount reported is different than the amount reported for federal purposes then attach reconciliation. If you enter the federal amount on this line, but there is a difference between Mississippi and federal amounts, enter the adjustment on Form 80-108, Schedule N.

Farm losses claimed by persons who do not devote full time to farming will not be allowed unless such person can clearly establish the fact that he is in the business of farming for gain or profit.

Line 42: Interest Income (Line 43, Non-Resident Return)

Complete Form 80-108, page 1, Schedule B, lines 1 through 3. Enter interest received or credited to your account during the tax year on bank deposits, notes, mortgages and corporation bonds. Interest on bonds is considered income when received or credited. Interest income from obligations of the U.S. Government, the State of Mississippi and subdivisions thereof, is exempt. Interest on obligations of other countries, states, cities, or political subdivisions outside Mississippi is taxable.

Line 43: Dividend Income (Line 44, Non-Resident Return)

Complete Form 80-108, page 1, Schedule B, lines 4 through 6. Report the amount of all dividends received during your tax year. Dividends include distributions of money as well as property.

Line 44: Alimony Received (Line 45, Non-Resident Return)

Enter the amount received as alimony and separate maintenance payments. The recipient of alimony must include the amount received in gross income. For Alimony Paid, see the instructions for line 52 (line 53).

Line 45: Total Pensions and Annuities (Line 46, Non-Resident Return)

Enter the total amount of taxable pensions and annuities received on this line. Pensions and annuities that are taxable as early or excess distributions under the Federal Internal Revenue Code (see Federal Form 5329) do not qualify for exemption from Mississippi income tax. Such income should be reported on this line as taxable income. Separation pay is not retirement income and does not qualify for exemption. Deferred compensation plan distributions received prior to attainment of retirement age and/or service requirements are taxable for Mississippi purposes and should be reported on this line. Do not report Social Security benefits, annuity benefits received under the Federal Railroad Retirement Act, or retirement income on this line. Social Security benefits, Railroad Retirement benefits, and retirement income from federal, state, and private retirement systems are exempt in total.

Line 46: Unemployment Compensation (Line 47, Non-Resident Return)

Enter from Form(s) 1099-G the amount of unemployment compensation received in 2018. Unemployment compensation is taxable for

Mississippi income tax purposes. Complete Form 80-107.

Line 47: Other Income or Loss (Line 48, Non-Resident Return)

Enter the amount from Form 80-108, Part V, Line 10 (Schedule N).

Line 48: Total Income or Loss (Total Income or Loss on Non-Resident Return, line 49)

Add lines 37 through 47. Enter the total on this line.

Non-Resident Return: Add lines 38 through 48 of both columns "Total Income From All Sources" and "Mississippi Income ONLY". Enter the totals on this line.

ADJUSTMENTS

Non-Resident Return: On Form 80-205, married individuals with separate incomes electing to file a combined return (both spouses having earned income) must combine their adjustments beginning with line 50, and continue throughout the schedule to determine Total Income from All Sources and Incomes Earned in Mississippi Only. Non-Resident or part-year residents not reporting total income to Mississippi are entitled to claim that portion of certain adjustments in the ratio that income from sources within Mississippi.

(Line 49, Mississippi Only Income) bears to total income from all sources (line 49, Total Income From All Sources). The ratio determined cannot exceed 100%. Adjustments that must be prorated are (a) Payments to an IRA (line 50); (b) Payments to self-employed SEP, SIMPLE, and qualified plans (line 51); (c) Alimony Paid (line 53); (d) Moving Expenses (line 54); (e) Self-Employed Health Insurance Deduction (line 58); (f) Health Savings Account Deduction (line 59); (g) Catastrophe Savings Account Deduction (line 60); (h) Self-employment tax Deduction (line 61); (i) First-time Home Buyers Savings Account Deduction; and (j) Agricultural Disaster Program Compensation Deduction. If the adjustment to income is not listed in lines 50 through 63, then the adjustment must be reported on Form 80-108, Schedule N. You must give a description of the adjustment and enter the figure as a negative amount. Our system will not read the statements. An adjustment in this section requires attachment of a schedule or other detailed explanation. See the following example.

Example: John and Mary Johnson moved from Arkansas to Mississippi on military orders in October of 2018. Together they had $2,000 of qualified unreimbursed moving expenses. In completing the return, John and Mary had total income of $50,000 (line 49, left column) and total Mississippi income of $20,000 (line 49, right column). On line 54, moving expense, the $2,000 of qualified unreimbursed moving expenses is entered in the left column. On line 54, moving expense, $800 ($2,000 X (20,000/50,000)) is entered in the right column (Mississippi column).

Line 49: Payments to an IRA (Line 50, Non-Resident Return)

You may deduct payments to an IRA to the extent that such payments are deductible for federal income tax purposes. Use the worksheet in your federal income tax instructions to figure your deduction for payments to an IRA.

Non-Resident Return: See note above concerning proration.

Line 50: Payments to Self-employed SEP, SIMPLE, and Qualified Plans. (Line 51, Non-Resident Return)

You may deduct contributions to Self-Employed Retirement Plans to the extent that such contributions are deductible for federal income tax purposes. If the contributions or any parts thereof, are not deductible for federal income tax purposes, they are not deductible for Mississippi income tax purposes.

Non-Resident Return: See note above concerning proration.

Line 51: Interest Penalty on Early Withdrawal of Savings (Line 52, Non-Resident Return)

Federal Form 1099-INT given to you by your bank or savings and loan association will show the amount of any interest penalty you were charged because you withdrew funds from your time savings deposit before its maturity. The amount of such penalty is deductible.

Line 52: Alimony and Separate Maintenance Paid (Line 53, Non-Resident Return)

Alimony payments you made are deductible to the extent allowable for federal income tax purposes. Include the name, social security number and state of residency of the individual to whom the alimony was paid. If you paid more than three individuals alimony payments, attach a supplemental schedule and enter the total on this line.

Non-Resident Return: See note above concerning proration.

Line 53: Moving Expense (Line 54, Non-Resident Return)

You may deduct moving expense(s) as an adjustment to gross income to the extent allowable for federal income tax purposes. Attach a copy of Federal Form 3903.

Note: Per TCJA, moving expenses will no longer be deductible except for active duty members of the military based on military orders. Miss. Code Ann. §27-7-18(2) provides the deduction from Mississippi income taxes in accordance with federal provisions.

Non-Resident Return: See note above concerning proration.

Line 54: National Guard and Reserve Pay (Line 55, Non-Resident Return)

Enter the lesser of the National Guard or Reserve pay or the $15,000 Statutory Exclusion per taxpayer. Report National Guard or Reserve pay on line 54 (line 55).

Line 55 and Line 56: MPACT - MS Prepaid Affordable College Tuition Program AND/OR MACS - MS Affordable College Savings (Line 56 and Line 57, Non-Resident Return)

Enter the prepaid tuition contract (MPACT) costs you paid during 2018 to the Mississippi Treasury Department on behalf of a student beneficiary and/or the amount contributed to a MACS Program account on behalf of a qualified beneficiary. Under the MACS Program, the maximum annual contribution deductions are $20,000 for joint filers and $10,000 for single and other filers. Contributions must be made on or before the deadline for making contributions to an IRA under federal law for such years (by the due date of the return, **not** including extensions.) **Only amounts contributed to these programs are excluded from Mississippi income.**

Note: Per the TCJA, qualified education expenses for purposes of 529 plans are no longer limited to higher education but will also include elementary and secondary public, private, home school or religious school expenses up to $10,000 per year.

Line 57: Self-Employed Health Insurance Deduction (Line 58, Non-Resident Return)

Enter the amount of the Self-Employed Health Insurance Deduction you claimed on your federal income tax return.

Non-Resident Return: See note above concerning proration.

Line 58: Health Savings Account Deductions (Line 59, Non-Resident Return)

Enter the amount deposited into a health savings account plus any accrued interest as defined in the Health Savings Account Act. Any amounts withdrawn other than for the purpose of paying qualified medical expenses or to procure health coverage shall be included in gross income.

Non-Resident Return: See note above concerning proration.

Line 59: Catastrophe Savings Account Deductions (Line 60, Non-Resident Return)

Enter the amount deposited into a catastrophe savings account plus any accrued interest as defined in the Catastrophe Savings Account Act. Any contributions made during 2018 and withdrawn during 2018 should be netted to report total contributions as an adjustment to income. Any amounts withdrawn other than for the purpose of paying qualified catastrophe expenses shall be included in gross income. See Form 80-360, Catastrophe Savings Tax Schedule.

Non-Resident Return: See note above concerning proration.

Line 60: Self-Employment Tax Deduction (Line 61, Non-Resident Return)

You may deduct from gross income an amount equal to: Seventeen percent (17%) of the federal self-employment taxes imposed on such individuals for taxable years ending in calendar year 2017; thirty-four percent (34%) for taxable years ending in calendar year 2018; and fifty percent (50%) for taxable years ending in calendar year 2019 and thereafter. Enter the amount of the self-employment tax deduction calculated based on what you claimed on your federal income tax return. **If applicable, the Federal Schedule SE must be attached to your return**.

Non-Resident Return: See note above concerning proration.

Line 61: First-Time Home Buyers Savings Account (Line 62, Non-Resident Return)

Enter the amount deposited into a first-time home buyers savings account plus any accrued interest as defined in the First-Time Home Buyers Savings Act. Any amount withdrawn that went to pay ineligible expenses should be reported on Form 80-108, Schedule N.

Non-Resident Return: See note above concerning proration.

Line 62: Agricultural Disaster Program Compensation (Line 63, Non-Resident Return)

Enter the amount of compensation received from an agricultural disaster program.

Non-Resident Return: See note above concerning proration.

Line 63: Total Adjustments to Gross Income (Line 64, Non-Resident Return)

Add lines 49 through 62 (lines 50 through 63). If the adjustment to income is not listed on lines 49 through 62 (lines 50 through 63), then the adjustment must be reported on Form 80-108, Schedule N. You must give a description of the adjustment and enter the figure as a negative amount. Our system will not read the statements.

Line 64: Mississippi Adjusted Gross Income

Subtract line 63 from line 48. Enter the total here and on line 13, page 1, of Form 80-105.

Non-Resident Return Only (Lines 65 and 66):

Line 65: Total Adjusted Gross Income from ALL Sources and Mississippi Adjusted Gross Income

Subtract line 64 from line 49 and carry the Mississippi Only Income to line 13a. Carry the Total Income from All Sources to line 13b. These are the amounts you will use to calculate the ratio on line 13c. Carry the Mississippi Only Income to line 16.

Line 66: Total for Married – Filing Combined Return

If you are Married-Filing Combined Return, split the Mississippi Adjusted Gross income from line 65 according to ownership between Taxpayer and Spouse. Enter the amounts for Taxpayer and Spouse on page 1, line 16, of Form 80-205.

NON-RESIDENTS AND PART-YEAR RESIDENT

Unless otherwise stated, the line item instructions are generally the same for both the Resident and the Non-Resident returns; however, lines 13 through 15 differ on the Non-Resident Return from the Resident Return. The following instructions are specific for Form 80-205 only.

Lines 13 through 15

In order to complete lines 13 through 15 of Form 80-205, the Exemption and Deduction (Standard or Itemized) must be prorated according to the ratio of Mississippi income to total income of taxpayer and spouse from all sources. Complete page 2 in order to complete lines 13 through 15.

Non-Resident individuals are allowed the same personal and additional exemptions authorized for resident individuals. However, the full amount of the exemptions is intended for individuals (residents) reporting total income to Mississippi, regardless of source.

Mississippi law provides that non-resident individuals not reporting total income are entitled to a deduction of that portion of the personal and additional exemptions in the ratio that income from sources within Mississippi bears to total net income from all sources. **The ratio determined cannot exceed 100%.**

If the total income of the taxpayers, including husband and wife, is not reportable to Mississippi, the personal exemptions must be reduced on an income ratio. Only the Mississippi income is taxable for Mississippi income tax purposes, but total income must be declared for the proration of exemptions and deductions.

If married, with one spouse a resident and the other a non-resident, the personal exemption of the resident individual shall be prorated on the same basis as if both husband and wife were non-residents having net income from within and without the State of Mississippi.

Part-Year Residents: An individual who is a resident of Mississippi for only a part of the tax year by reason of either moving into the state or moving from the state shall be allowed the same personal and additional exemptions as authorized for resident individuals. However, the part-year resident shall likewise prorate his, her, or their personal and additional exemptions on the same basis as provided above for nonresident having net income from within and without the state.

Standard Deduction: Proration of the standard deduction is required of non-residents and part-year residents for the same reasons and subject to the same limitations as described above. If you elect to claim the standard deduction, in lieu of itemizing personal deductions (Schedule A), and your total income is not taxable for Mississippi income tax purposes, it is necessary to prorate the deduction.

Itemized Deductions: Proration of the itemized deductions is required of non-residents and part-year residents for the same reasons and subject to the same limitations as described above. If you elect to claim itemized personal deductions (Schedule A), in lieu of claiming the standard deduction, and your total income is not taxable for Mississippi income tax purposes, it is necessary to prorate the deduction. Mississippi part-year residents are authorized to claim only the itemized deduction expenses incurred while a Mississippi resident. **Mississippi taxes and gaming losses must be subtracted from Mississippi itemized deductions.**

Line 13a: Mississippi Adjusted Gross Income

Complete the Schedule of Income on page 2 of your return to compute your total Mississippi income. Enter the amount from the Mississippi Income Only Column on page 2, line 65.

Line 13b: Total Adjusted Gross Income

Enter the amount for the adjusted Total Income from All Sources on page 2, line 65. An adjustment claimed on this line requires an attachment of a schedule or other detailed explanation of the adjustment.

Line 13c: Ratio

Divide the amount on line 13a by the amount on line 13b and enter the result here. **The ratio or percentage cannot exceed 100%.** This is the percentage or ratio you will use to prorate the allowable deductions (line 14) and exemptions (line 15).

Line 14a: Itemized Deductions or Standard Deductions

You may choose to either itemize individual non-business deductions or claim the standard deduction for your filing status, whichever produces the greater tax benefit. Refer to the table on page 5 for the amounts of standard deduction allowed.

Enter the amount of your standard deduction or itemized deductions on this line. Non-resident and part-year resident individuals must prorate their itemized or standard deductions in the ratio of Mississippi income to total income from all sources.

Line 14b: Mississippi Itemized or Standard Deduction

Multiply the amount on line 14a by the ratio on line 13c and enter total here. This is your allowable deduction amount. Carry this total to line 17.

Line 15a: Total Exemption

Enter the amount of exemption claimed on line 12. If filing Married - Filing Separate, use half the amount reported on line 12.

Line 15b: Mississippi Exemption

Multiply the amount on line 15a by the ratio on line 13c and enter total here. This is your allowable exemption amount. Carry this amount to line 18.

FORM 80-107

Do not include W-2G income or withholding on this form. Form 80-107, Income/Withholding Tax Schedule, is a summary of all Mississippi taxable income and withholding information, which include any W-2(s), 1099(s) and/or K-1(s) you received. You must complete this form even if you have no Mississippi withholding. If more than four W-2(s), 1099(s) and/or K-1(s) were issued to you, attach as many additional Form 80-107 as needed. **All original W-2(s), 1099(s) and/or K-1s must be attached to the return**. Please include Form 80-107 with all amended individual income tax returns filed.

Note: Gambling winnings reported on a W-2G, 1099, or other informational return from Mississippi casinos are subject to a three percent (3%) ***non-refundable*** income tax. The casinos withhold the tax at the time of payout.

The amount withheld is non-refundable to the taxpayer. Section 27-7-901 of the Mississippi Code provides that the amount of winnings reported on W-2G, 1099 or other informational return from Mississippi casinos are not included in Mississippi income and no income tax credit is allowed for the amount of withholding.

A non-resident taxpayer with only Mississippi gambling winnings and/or losses should not file a Mississippi tax return. The document provided by the casino is considered the income tax return for this type of Mississippi income and therefore is proof that the tax was paid to Mississippi

FORM 80-108

For the year 2018, Form 80-108 includes Schedule A - Itemized Deductions; Schedule B - Interest & Dividends Income; Voluntary Contribution Check-Offs; Income (Loss) from Rents, Royalties, Partnerships, S Corporations, Trusts & Estates and Schedule N - Other Income (Loss) and Supplemental Income. Information for completing Schedule A is transferred from Federal Form 1040 Schedule A. If you filed your federal return using the standard deduction and wish to itemize deductions for Mississippi purposes, please use a Federal Form 1040 Schedule A as a worksheet and transfer the information from the specific lines indicated to the Mississippi Schedule A.

SCHEDULE A – ITEMIZED DEDUCTIONS

Individual taxpayers may elect to either itemize their individual nonbusiness deductions or claim a standard deduction. If your itemized personal deductions are greater than the standard deduction for your filing status (see instructions for line 14), it will be to your advantage to complete and file Schedule A. If the standard deduction for your filing status is greater than the amount of itemized deductions you can substantiate, it is to your advantage to claim a standard deduction.

Line 1: Federal Adjusted Gross Income

Enter the amount reported on Federal Form 1040, page 2, line 7.

Lines 2a through 2c: Medical and Dental Expenses

The instructions included with your federal return should be used in determining your medical deduction. You should base your 7.5% limitation, line 2b, on your federal adjusted gross income from your federal income tax return. Enter the amounts from Federal Form 1040, Schedule A. Subtract 7.5% of Federal AGI on line 2b.

If line 2b is more than line 2a, enter zero on line 2c.

Lines 3a through 3c: Taxes Paid

State income taxes paid or any other taxes allowed in lieu of federal purposes including withholding taxes on Mississippi gaming winnings, are not deductible as an itemized deduction. These amounts should be subtracted on line 3b. Also, you cannot deduct federal income tax or Social Security tax. Enter amounts from Federal Form 1040, Schedule A. (Section 27-7-17(3)(a)(i))

Remember, based on Tax Cuts and Jobs Act, there is a $10,000 limitation on this deduction.

Line 4: Interest Paid

Federal income tax limitations with regard to interest expense apply fully to Mississippi income tax. Enter only interest expense deductible for federal income tax purposes. Enter amount from Federal Form 1040, Schedule A.

Note: Per the TCJA, a mortgage deduction is limited to the interest on loans up to $750,000 of acquisition of indebtedness. Interest on home equity loans is deductible only if the loans was used for home improvements.

Line 5: Gifts to Charity

You can deduct what you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. The amounts you deduct are subject to the federal limitations. Enter amount from Federal Form 1040, Schedule A.

Note: Per the TCJA, the limitation on the amount of cash contributions has increased from 50% to 60%. Seating for college athletic events is no longer allowable as a charitable contribution.

Line 6: Casualty and Theft Losses

Casualty and theft losses are only allowable for losses attributable to federally declared disaster areas. A casualty or theft loss is computed on the same basis and subject to the same limitations as under federal law. Use federal instructions included with your federal tax return to determine your loss. **Federal Form 4684 must be attached.** Enter amount from Federal Form 1040, Schedule A.

Lines 7a through 7c – Other Miscellaneous Deductions

Other miscellaneous expenses not subject to the 2% federal adjusted gross income limit are deductible on line 7. Refer to federal instructions to determine type and amount. Enter amount from Federal Form 1040, Schedule A. **Mississippi gaming losses are not deductible and should be subtracted on line 7b.**

Line 8: Mississippi Itemized Deductions

Add the total amounts for lines 2 through 7 (2c, 3c, 4, 5, 6, and 7c).

SCHEDULE B – INTEREST AND DIVIDEND INCOME

Report any interest you received or that was credited to your account so you could withdraw it. Examples are interest on savings or other bank accounts; interest on a promissory note, a mortgage, or a corporate bond or debenture; interest on state obligations other than the State of Mississippi or subdivisions thereof, etc. Interest income from obligations of the United States Government and the State of Mississippi and subdivisions thereof is exempt.

Line 1: Interest Income

Enter the total amount of interest income reported on Federal Form 1040, Schedule B, line 2.

Line 2: Amount of Mississippi Non-taxable Interest

Enter the amount of Mississippi non-taxable interest received on obligations of the United States or Mississippi or political subdivision from line 1.

Line 3: Total Mississippi Interest

Subtract line 2 from line 1. Enter the total here and on Form 80-105, line 42 or Form 80-205, line 43.

Dividend Income

Report all dividend income received regardless of the amount. Include cash and the value of stock, property or merchandise you receive as a dividend. The payer should send you a Form 1099-DIV.

Dividends Include:

- Ordinary dividends. See Form 1099-DIV, Box 1a.
- Qualified dividends. See Form 1099-DIV, Box 1b.
- Nontaxable distributions. Some distributions are non-taxable because they are a return of your cost. They will not be taxed until you recover your cost. You must reduce your cost by these distributions. After you recover your cost, you must report these dividends as capital gains.

Note: Capital gain distributions reported on Form 1099-DIV. If you have other capital gains or losses, enter your capital gain distributions on Federal Schedule D. If you do not need Federal Schedule D to report any other gains or losses, report capital gain distributions on line 39 of Form 80-105 or line 40 of Form 80-205.

Line 4: Total Dividend Income

Enter the total amount of dividend income received.

Line 5: Amount of Nontaxable Distributions

Enter the amount of distributions included in line 4 above which would not be taxable for Mississippi purposes (example: interest on federal obligations included with dividends reported).

Line 6: Dividends for Mississippi

Subtract line 5 from line 4. Enter the result on Form 80-105, lines 42 and 43 or Form 80- 205, lines 43 and 44.

SCHEDULE N – OTHER INCOME (LOSS) AND SUPPLEMENTAL INCOME

Schedule N is used to report income or loss not reflected elsewhere on this return such as Non-Mississippi gambling winnings, prizes and awards, net operating loss carry forwards, etc. Explain the nature and source of each income or loss item. If the adjustment to income is not listed in lines 49 through 62 (lines 50 through 63, non-resident return), then the adjustment must be reported on Schedule N. You must give a description of the adjustment and enter the figure as a negative amount. The system will not read the statements.

Form 80-108, Schedule N may also be used to report differences between federal and state taxable income such as when the net profit or loss from a business (Schedule C) is different due to bonus depreciation adjustments. Attach a copy of Form 80-108 to your return. **ALL INDIVIDUALS FILING FEDERAL SCHEDULES C, C-EZ, E, AND/OR F MUST INCLUDE A COPY OF EACH SCHEDULE AND MUST COMPLETE THIS SCHEDULE.**

INCOME TAX CREDITS

General restrictions exist on the use of income tax credits on a Mississippi individual income tax return. Most often these credits will be passed through from an entity filing a Mississippi Partnership or S Corporation tax return.

The following will show the maximum credit allowed. Some of the credits do allow the unused portion to be carried forward for a period of time. If a taxpayer has more than one credit and/or more than one type of credit, the credits may be used in any sequence so as to obtain the greatest tax savings. Form 80-401 must be attached to your income tax return. If more than four income tax credits are claimed, attach a supplemental schedule and enter the total on line 1 of Form 80-401.

Ad Valorem Inventory Tax Credit
For the 2016 taxable year and each taxable year thereafter, the tax credit of the taxpayer shall be the lesser of the amount of the ad valorem taxes paid or the amount of income taxes due that are attributable to each location. This credit can be acquired in two ways, the first would be from a pass through entity and the second from a business whose income is being reported using a Schedule C in the individual tax return (if the credit is from a Schedule C then attach a copy of the ad valorem tax bills). This credit is calculated as follows: multiply the net income passing through from the entity or the income off the Schedule C by the effective tax rate/rates (starting at your highest effective tax rate then work down if some of the business income is taxed at 4% and/or 3%). Any unused credit may be carried over for five years. Any expenses on which the credit is calculated must be added back to taxable income.

Jobs Tax Credit; National or Regional Headquarters Credit; Research and Development Skills Credit
These credits combined are limited to 50% of the income tax that is attributable to income derived from operations in the state for a year. The allowable credit is calculated as follows: multiply the net income passing through from the entity by the effective tax rate/rates (starting at your highest effective tax rate then work down if some of the business income is taxed at 4% and/or 3%); then multiply by the 50% limitation. Any unused credit may be carried over for 5 years.

Job Development Assessment Fee
Employees whose wages have been assessed to help pay for Business Finance Corporation issued bonds which created their jobs, may claim a credit against their income taxes. Job Development Assessment Fee amounts are shown in the city or local income tax withholding block on the W-2 form, with the word “RED” for the city or local name. Credit amounts which exceed the tax due are not refundable and may not be carried forward to another tax year.

Reforestation Tax Credit
This credit, based on the costs incurred for certain approved reforestation practices, is an amount equal to the lesser of fifty percent (50%) of the actual cost of approved practices or fifty percent (50%) of the average cost of approved practices as established by the Mississippi Forestry Commission. In any taxable year, the credit shall not exceed the lesser of $10,000 or the amount of income tax imposed upon the eligible owner for the taxable year reduced by the sum of all other credits allowable to the eligible owner (except for withholding credits, estimated tax payments, and/or credit for tax paid to another state). The maximum reforestation tax credit that an eligible owner may utilize during his lifetime is $75,000 in the aggregate. Any unused portion of the credit may be carried forward to succeeding years. Generally, reforested acreage on which the eligible owner receives any state or federal cost share assistance funds to defray the cost of an approved reforestation practice is not eligible for the credit, unless the eligible owner's adjusted gross income is less than the federal earned income credit level. Any expenses on which the credit is calculated must be added back to taxable income.

Child Adoption Credit
An income tax credit is available up to $5,000 for qualified adoption expenses paid or incurred during the tax year for each child legally adopted by a taxpayer. The credit may be claimed for the tax year in which the adoption becomes final and any unused credit may be carried forward for three (3) years.

Historic Structure Rehabilitation Credit
An income tax credit is available in an amount equal to twenty-five (25%) of the total costs and expenses in rehabilitating eligible property certified as a historic structure or structure in a certified historic district. If the amount of the credit exceeds $250,000, the taxpayer may elect to claim refund in the amount of seventy-five (75%) of the excess credit in lieu of the 10 year carryforward. The refund will be paid in equal installments over a 2 year period. Not-for profit entities are not eligible for this credit. The Mississippi Department of Archives and History is responsible for certifying the amount of the eligible costs and expenses and whether the rehabilitation is consistent with set standards. Once you have received certification of eligibility from MDAH, the certification should be attached to the income tax return on which the credit is claimed. Effective July 1, 2016, House Bill 2922 extended the date of credit to December 31, 2020.

Long Term Care Credit
A credit is available against individual income taxes for premiums paid during the taxable year for certain qualified long term care insurance policies as defined in Section 7702B of the Internal Revenue Code. The credit available is twenty-five percent (25%) of premiums paid during the taxable year not to exceed $500 or the taxpayer’s income tax liability, whichever is less, for each individual qualified long term care insurance policy. No carry forward is allowed for any unused portion. If more than one is carried on the same policy, credit is only available for that policy.

Biomass Energy Investment Credit
A credit is allowed for eligible facilities equal to five (5%) of investments made in the initial establishment of this facility. An eligible facility is a new facility that creates at least twenty (20) full time jobs with a minimum investment from private sources of $50,000,000 and produces electric energy from biomass. The credit shall commence within two (2) years from the date becomes operational and may be carried forward for five (5) consecutive years. The credit is limited to fifty percent (50%) of the total state income tax liability.

Wildlife Land Use Credit
A state income tax credit is allowed that provides a $5.50 per acre tax credit for certain taxpayers that allow land to be used as a natural area preserve, wildlife refuge, wildlife management area or public outdoor recreation area. Land must first be approved to be suitable for the uses listed above by the Mississippi Commission on Wildlife, Fisheries and Parks. Any unused credit amount may be carried forward for five (5) years from the close of the taxable year in which the land was approved for such a use.

Prekindergarten Credit
A credit is available for qualified prekindergarten program support contributions paid to approved providers, lead partners or collaboratives, not to exceed One Million Dollars ($1,000,000.00), by any individual, corporation or other entity having taxable income during any calendar year. In order to qualify for this credit, the amount of the qualified prekindergarten program support contributions paid shall be approved by the State Department of Education. Any unused portion of the credit may be carried forward for three (3) years.

Veterans Employee Credit
Effective January 1, 2016, there is a credit available to a taxpayer who employs a person who is a new hire employed after January 1, 2015, who is an honorably discharged veteran, as defined in Title 38 of the United States Code, who served on active duty in the Armed Forces of the United States on or after September 11, 2001, and who has been unemployed for six (6) consecutive months immediately prior to being employed by the taxpayer. The credit should be for an annual amount equal to ten percent (10%) of the annual wages (as defined in §27-7-303) paid to each person so employed or Two Thousand Dollars ($2,000.00), whichever is the lesser, for each person employed, for five (5) years. The credit may be claimed by the taxpayer once for each person hired. The tax credit may not be claimed for hiring a person whose employment was previously utilized to claim the tax credit. The tax credit shall not exceed the amount of tax imposed upon the taxpayer for the taxable year reduced by the sum of all other credits allowable to the taxpayer under this chapter, except credit for tax payments made by or on behalf of the taxpayer. Any tax credit claimed under this section but not used in any taxable year may be carried forward for five (5) consecutive years from the close of the tax year in which the credits were earned. In order to be eligible to claim this credit for an employee, the taxpayer must employ the employee for at least six (6) consecutive months during the year for which the credit is claimed and the employee must work an average of at least thirty (30) hours per week for the taxpayer during that time. The tax credit shall not exceed One Million Dollars ($1,000,000.00).

Charitable Contribution Credit
Effective January 1, 2018, a credit is available for donations made to a qualifying charitable organization which is defined as an organization exempt under Section 501 (c) (3) of the Internal Revenue Code or a designated community action agency that receives community services block grant program monies pursuant to 42 USC 9901. This organization must spend at least fifty percent (50%) of its budget on services to residents of this state who receive temporary assistance for needy families' benefits or low-income residents of this state and their households or to children who have a chronic illness or physical, intellectual, developmental or emotional disability who are residents of this state. If the charitable organization does not spend at least fifty percent (50%) of its overall budget in Mississippi, the organization may still qualify if it spends a least fifty percent (50%) of its Mississippi budget on services to qualified individuals in Mississippi and it certifies to the department that one hundred percent (100%) of the voluntary cash contributions from the taxpayer will be spent on services to Mississippi residents. The credit is the lesser of four hundred dollars ($400) or the amount of the contribution in any taxable year for a single individual or the lesser of eight hundred dollars ($800) or the amount of the contribution in any taxable year for a married couple filing a joint return. If a married couple chooses to file separate returns for a taxable year, each may claim only one-half (1/2) of the tax credit that would have been allowed for a joint return. Any unused credit amount may be carried forward for five (5) consecutive taxable years. This credit is in lieu of the charitable contribution deduction claimed on Form 80-108 (Federal Schedule A). A copy of the letter issued by the charitable organization must be attached to the return. The total amount of tax credits that may be allowed for this credit and the Foster Care Charitable Credit is one million dollars ($1,000,000).

Foster Care Charitable Credit
Effective January 1, 2018, a credit is available for donations made to a qualifying foster care charitable organization which is defined as an organization that each operating year provides services to at least one hundred (100) qualified individuals in this state and spends at least fifty percent (50%) of its budget on services to qualified individuals in this state. The organization must be exempt under Section 501 (c) (3) of the Internal Revenue Code. If the qualified foster care organization does not spend at least fifty percent (50%) of its overall budget in Mississippi, the organization may still qualify if it spends a least fifty percent (50%) of its Mississippi budget on services to qualified individuals in Mississippi and it certifies to the department that one hundred percent (100%) of the voluntary cash contributions from the taxpayer will be spent on services to Mississippi residents. A qualified individual is defined as a child in a foster care placement program established by the Department of Child Protection Services, a child placed under the Safe Families for Children model or a child at significant risk of entering a foster care placement program established by the Department of Child Protection Services. The credit is the lesser of five hundred dollars ($500) or the amount of the contribution in any taxable year for a single individual or the lesser of one thousand dollars ($1,000) or the amount of the contribution in any taxable year for a married couple filing a joint return. If a married couple chooses to file separate returns for a taxable year, each may claim only one-half (1/2) of the tax credit that would have been allowed for a joint return. Any unused credit amount may be carried forward for five (5) consecutive taxable years. This credit is in lieu of the charitable contribution deduction claimed on Form 80-108 (Federal Schedule A). A copy of the letter issued by the charitable organization must be attached to the return. The total amount of tax credits that may be allowed for this credit and the Charitable Contribution Credit is one million dollars ($1,000,000).

You may visit our web site at www.dor.ms.gov for information on other credits and their limitations**.**

ELECTRONIC FILING

The Department of Revenue offers several electronic filing methods to make filing returns easier. The advantages of filing electronically are

1. Faster
2. Convenient
3. Easier
4. More accurate
5. Some are even **FREE!!!**

Federal/State Electronic Filing Program: Your professional tax practitioner can file both your federal and state returns by using the E-File program. Returns are more accurate and refunds are much faster when you file electronically. An approved transmitter must sign Form 80-115 (MS8453), Mississippi State Declaration for Electronic Filing. **Ask your tax preparer about electronic filing!**

Federal/State On-Line Filing Program: You can file your tax return from the convenience of your home computer by purchasing the computer program from the store or over the internet. Visit our website at www.dor.ms.gov for additional information on how to file Mississippi returns on-line and how to access approved on-line software providers.

Updates to the Electronic Filing Program and other updated filing information can be accessed through our website at www.dor.ms.gov. The Department of Revenue notifies your transmittor that your return has been received and accepted.

Direct Deposit: Have your tax refund deposited directly into your checking or savings account. This is available for Individual Income Tax Returns that are filed using the E-File Program. Returns must be filed electronically through an approved tax preparer or through an on-line service provider. Ask your tax preparer about direct deposit or visit our website at www.dor.ms.gov for more information.

If you electronically file a complete and accurate return, your refund may be issued in 7 to 10 business days.

Taxpayer Access Point (TAP): TAP provides online access to your tax account information 24 hours a day, 7 days a week. TAP is free and convenient!

Users of TAP are able to:

- make electronic payments
- view recent account activity and history
- view tax correspondence
- make address changes

Your SSN/ITIN, Mississippi Adjusted Gross Income (AGI) from your latest filed return and your email address will be needed to sign up for access to your account on-line.

Third Party Access for Tax Practitioners: Tax practitioners can have TAP access to account information for each of your clients-- from one login. First, create your own TAP account (only one per FEIN). Once you are registered TAP, select "Add Access to Existing Account." Your client (taxpayer) must provide you the Letter ID and Account ID in order for you to have access to their accounts. All accounts you set up for third party access are found under the "Other Taxpayers' Accounts" tab in TAP. For more information on TAP, visit our website at www.dor.ms.gov.

WHO MUST SIGN?

You must sign your tax return. The return is not considered legal until you sign and date it. If you and your spouse are filing a joint or combined return, both of you must sign even if only one had income. If your return was prepared by someone else, that person must sign the return as the preparer. No refunds will be made unless the return is properly signed.

TAX PAYMENTS

The total tax due on the return must be paid in full no later than the 15th day of the 4th month after the end of the tax year.

Payment Options:

- **On-line Payments:** To pay on-line, go to www.dor.ms.gov, click on Taxpayer Access Point (TAP) and follow the instructions. Without a DOR account or a TAP login, users are able to make estimate payments on-line.

- **Check or Money Order Payments (Payments Not Submitted with the Return):** To pay by check or money order, complete the payment voucher (Form 80-106), make the check or money order payable to the Department of Revenue and mail both to P.O. Box 23192, Jackson, MS 39225-3192. Write your identification number on the check or money order. DO NOT send cash through the mail.

- **Credit Card or Electronic Check Payments:** To pay by credit card or electronic check go to www.officialpayments.com. There is a 2 1/2% convenience fee for using the credit card service or a $3.00 transaction fee to process electronic check payments. Visa, Master Card, Discover and American Express cards are accepted. The Jurisdiction code for Mississippi is 3400.

- **MoneyGram:** To pay by MoneyGram go to any MoneyGram location. To find a MoneyGram location, visit www.officialpayments.com/locate or call 1-800-MoneyGram. To make a payment using MoneyGram, you will need your 8 digit (xxxx-xxxx) DOR account number and the tax code for Individual Income Tax is 15122. There is a small fee to use this service.

INSTALLMENT AGREEMENT

An installment agreement is available to taxpayers that have a tax liability of at least $75. In order to qualify for the installment agreement, the return must be filed on or before

the due date, or any extensions allowed, and Form 71-661 must be submitted with the return. You (and your spouse if a joint return) must have filed all required income tax returns and paid all taxes due for the past five years. **You also can not have previously entered into an installment agreement during the past five years.**

There are two types of installment agreements for taxpayers that have a tax liability:

1) Tax liability of $75 but no more than $3,000 - The installment agreement allows you to pay the amount due in twelve equal monthly installments.

2) Tax liability exceeding $3,000 and an installment agreement with the Internal Revenue Service (IRS) for the same tax year - The installment agreement allows you to pay the amount due in sixty equal monthly installments. You must attach a copy of the approved installment agreement notification from the IRS. The agreement may be terminated if any installment payment is not made timely. It may also be terminated if you do not pay any other tax liability when the liability is due.

Interest at the rate of 1/2% per month continues to accrue during the installment agreement period. You will need to contact our office for the remaining balance on the account prior to the last payment to ensure the interest is paid correctly. If you have a pending bankruptcy case, you may be barred by federal law from participation in an installment agreement; please contact our office for more details. Additionally, if you file bankruptcy during the installment period, you must notify our Bankruptcy Section immediately at 601-923-7393; due to the automatic stay provisions of the U.S. Bankruptcy Code the installment agreement may be void at the time you file your bankruptcy case.

DECLARATION OF ESTIMATED TAX

Generally, you must file a Declaration of Estimated Tax, Form 80-106, for the income tax year if you do not have at least 80 percent (80%) of your annual Mississippi income tax liability prepaid through withholding and if your annual tax liability exceeds $200.

Quarter	Due Date
First Quarter	April 15th
Second Quarter	June 15th
Third Quarter	September 15th
Fourth Quarter	January 15th

Estimate payments may be filed on-line through TAP. From the TAP home page, click on “Make an Estimated Payment”. Your name, SSN/ITIN and contact information will be needed in order to make an estimated payment.

Underestimating the required amount of tax or failure to file estimated tax returns and pay the tax within the time prescribed will result in an assessment of interest at the rate of 1/2% per month on underpayment of tax from the date payment is due until paid (see exception below). Form 80-320, Interest and Penalty Worksheet, should be used to determine the amount of underestimated interest due.

Exceptions: You will not have to pay the underestimated interest if either of the following applies:

- Gross income from farming or fishing is at least two-thirds of total gross income and (a) the estimate tax paid by the 15th day of the first month after the close of the income year or (b) the income tax return is filed by the first day of the third month following the close of the income year and tax shown as due is paid.

- Filing requirements met after the payment due date. Compute the interest in the applicable columns and provide the explanation on page 2 of Form 80-320.

INTEREST AND PENALTY PROVISIONS

- **Late Payment:** Interest and penalty are charged on taxes paid late even if an extension of time to file is granted. The interest is at the rate of 1/2% per month from the due date until paid. The penalty imposed for failure to pay the tax when due is 1/2% per month not to exceed 25% in the aggregate. Late payment interest and penalty apply to any unpaid tax after April 15.

- **Failure to File:** The penalty for failure to file a return is imposed after October 15. The penalty is 5% per month not to exceed 25% in the aggregate. The penalty is based on the balance due on the return. Such failure to file a return penalty shall not be less than $100.

ROUND TO THE NEAREST DOLLAR

All dollar amounts should be rounded to the nearest whole dollar (no pennies). Round down to the next lower dollar amounts under $.50 and round up to the next higher dollar amounts of $.50 and over. For example: $2.15 becomes $2.00; $4.75 becomes $5.00; and $3.50 becomes $4.00.

WHAT TAX RECORDS DO I NEED TO KEEP?

Keep a copy of your return with all attachments. Also, keep the original or a copy of any schedules or statements you used to prepare your return. Keep your records that support an item of income or a deduction appearing in a tax return until the statute of limitations for the return expires. The statute of limitations is generally three years from the date the return was due or filed, whichever is later.

Save any records concerning property, home, stocks, and business property you bought and may sell later. The records kept should show the purchase price, date and related cost. For real property, keep records showing the cost and date of improvements.

Your return may be audited by the IRS or the Department of Revenue. If audited, the law requires you to show proof of your income, expenses, and cost of assets. In the case of an audit by the IRS, the statute of limitations for adjusting income tax return is extended for three additional years beginning with the date the audit is disposed of by the IRS.

TAX RATES

Income Tax: 0% on the first $1,000 of taxable income, 3% on the next $4,000, 4% on the next $5,000 of taxable income and 5% on taxable income in excess of $10,000.

AMENDED RETURN

File an amended return to:

- make adjustment to tax
- claim a refund due to an adjustment to tax
- report federal adjustments (1040X)
- report IRS audit adjustments

When to File: A taxpayer may apply to the Commission for revision of any return filed at any time within 3 years of the due date; or, if an extension was granted, 3 years from the date the return was filed. The 3 year period is not applicable to an IRS audit; however, no additional assessment or refund will be made more than 3 years after the date the IRS disposes of the tax liability in question.

Internal Revenue Service Audit (RAR): To document adjustments made as a result of an IRS audit, the Revenue Agent Report should be attached to the Mississippi amended return. If the amended return is filed within 30 days of the finalized IRS audit, penalties will not be assessed.

Amended Federal: To document adjustments made as a result of an amended federal return, a copy of the amended federal (Form 1040X) should be attached to the amended Mississippi return.

Any other documentation supporting the adjustments made should also be included with the amended Mississippi return. Attach a copy of the original filed return.

DEATH OF A TAXPAYER

If you are a survivor or representative of a deceased taxpayer, you must file a return for the taxpayer who died during the tax year or before the 2018 return was filed. A return for the deceased taxpayer should be filed on the form which would have been appropriate had he or she lived. Enter the word **"deceased"** and **the date of death** after the decedent's name on the return. Include the decedent's social security number in the space provided. If this is a Married Filing Joint return, the surviving spouse must file as the primary taxpayer.

If a refund of less than $500 is requested on the decedent's return, a refund may be paid, without the necessity of administration, to the decedent's surviving spouse, or in the absence of a surviving spouse, to a survivor in the order listed in Miss. Code Ann. § 27-73-9. In either case, the survivor must complete and attach to the refund check an affidavit attesting to the fact that he or she is the rightful heir to the decedent's refund of Mississippi income tax. A Statement of Heirship, Form 80-699, may be obtained from the Office of Income Tax Administration of the Department of Revenue.

REFUND INFORMATION

Due to the increase in fraudulent activity, the Department has implemented additional procedures and safeguards into our return processes in an effort to mitigate potential fraud. These processes will validate income tax returns and credits reported prior to issuing requested refunds. As a result, these additional procedures may cause a delay in refund processing in order to ensure that the right refunds are being paid to the right taxpayers.

Information about your refund can be accessed by visiting www.dor.ms.gov and clicking on “Where’s My Refund?” 24 hours a day. The following information is required to get information concerning your refund:

- The primary filer’s social security number or ITIN
- The tax year for which the refund is requested.
- Mississippi AGI from the most recent individual income return.

Refund information is also available by phone 24 hours a day. You will need your Social Security Number to get information about your refund.

Refunds …… (601) 923-7801

CONTACT US

TELEPHONE ASSISTANCE

Taxpayer assistance is available between 8:00 a.m. and 5:00 p.m. Monday through Friday by calling the Department of Revenue or any of the District Offices. Please use the correct number listed for information. Collect calls are not accepted.

Taxpayer Assistance …….. (601) 923-7700

During periods of peak demand for telephone assistance, you may encounter busy signals when trying to call. **We apologize for any inconvenience and ask for your patience.**

DISTRICT SERVICES OFFICES

Greenwood District Service Office
P.O. Drawer D, Greenwood, MS 38935-0420
200 E. Washington St., Suite 125
Greenwood, MS 38930
Phone: (662) 453-1742
Fax: (662) 453-7981

Gulf Coast District Service Office
1141 Bayview Ave., Ste. 400
Biloxi, MS 39530-1601
Phone: (228) 436-0554
Fax: (228) 436-0964

Hattiesburg District Service Office
P.O. Box 1709, Hattiesburg, MS 39403-1709
17 JM Tatum Industrial Dr., Ste. 2
Hattiesburg, MS 39401
Phone: (601) 545-1261
Fax: (601) 584-4051

Hernando District Service Office
2631 McIngvale Road, Suite 116
Hernando, MS 38632
Phone: (662) 449-5150
Fax: (662) 449-5163

Jackson District Service Office
P.O. Box 1033, Jackson, MS 39215-1033
500 Clinton Center Dr., Clinton, MS 39056
Phone: (601) 923-7300
Fax: (601) 923-7318

Meridian District Service Office
P.O. Box 5794, Meridian, MS 39302
900 Highway 19 South Meridian, MS 39301
Phone: (601) 483-2273
Fax: (601) 693-2473

Tupelo District Service Office
P.O. Box 3000, Tupelo, MS 38803
1935 McCullough Blvd., Tupelo, MS 38801
Phone: (662) 842-4316
Fax: (662) 842-5041

FAQs

The following is intended to provide general information concerning frequently asked questions about taxes administered by the ***Mississippi Department of Revenue.*** It is an informal interpretation of the tax law and is not intended to serve as a rule, regulation, declaratory opinion, or letter ruling. Legislation, regulations, court decisions, notices and announcements could affect the accuracy of this information. Please refer to the *Mississippi Code Annotated* and the *Mississippi Administrative Code* for the most current version of the law and administrative procedures.

1. I am a full-year resident but my spouse is not. How should we file?

You must file a Mississippi Return Form 80-205 (Non-Resident Form). The resident spouse will report to Mississippi income earned from ALL sources for the entire year. The spouse that is not a resident will report to Mississippi income earned in Mississippi, but will declare his or her total income for purposes of prorating the exemptions and deductions.

2. I am in the armed forces. What is my residency status? What is my spouse's residency status?

Mississippi Resident – If you enter the armed forces when you are a Mississippi resident, you do not lose your Mississippi residency status, even if you are absent from this state on military orders. You are subject to the same residency requirements as any other Mississippi resident and are required to file a Mississippi income tax return.

Non-Resident – If you are not a Mississippi resident but are stationed in this state by military orders, your military income is **not** subject to Mississippi income tax. However, if you have income subject to Mississippi tax, file Form 80-205 (Non-Resident Form). Mississippi does tax other income earned in this state by you.

The Military Spouses Residency Relief Act (MSRRA) provides that spouses of military personnel who move to Mississippi due to a service member spouse being posted for military duty can keep their former residence for tax purposes. This allows non-resident spouses to exclude Mississippi income if the spouse meets certain criteria, such as filing and paying income tax to the state of residency. For more information regarding the MSRRA please visit www.dor.ms.gov.

3. I am getting an income tax refund this year. When will I get my check?

Due to the increase in fraudulent activity, the Department has implemented additional procedures and safeguards into our return processes in an effort to mitigate potential fraud. These processes will validate income tax returns and credits reported prior to issuing requested refunds. As a result, these additional procedures may cause a delay in refund processing in order to ensure that the right refunds are being paid to the right taxpayers.

4. What if I am audited by the IRS?

If you receive a refund or owe additional federal tax, you should file an amended Mississippi return after the Internal

Revenue Service disposes of the tax liability in question (See Miss Code Ann. § 27-7-49 (3)). See the "Amended Return" section of this booklet for additional information on filing an amended return.

5. Why did I receive a 1099-G?

The 1099-G is an information-only form. It is sent because the Internal Revenue Service requires us to inform you of the amount of the state income tax refund issued to you last year.

If you deducted state income taxes on last year's federal income tax return (Federal Schedule A,) then you are required to report this amount as income on your federal tax return this year. If you did not itemize your deductions on the federal return, then this form is only for your records.

6. Why didn't I receive an income tax form through the mail?

The Mississippi Department of Revenue discontinued mailing personal income tax forms to taxpayers. With over 90% of the state's taxpayers now using a computer to file or to generate their return, it is no longer economically feasible for the agency to mail forms. Forms and instructions are available on the website, or forms may be picked up at any of the agency's district offices. Additionally, forms are available at public libraries across the state.

Failure to receive a form from the Department of Revenue does not relieve anyone from filing and reporting their state income tax. Paper forms may be printed and completed by hand, or completed on-line and printed. The on-line fill-in form does not provide mathematical assistance or other prompts, but it does allow the taxpayer to complete return information and print the form ready for mailing. Filing your return electronically can speed up your refund!

7. How do I report gambling winnings?

Gambling winnings reported on a W-2G, 1099, or other informational return from Mississippi casinos are subject to a three percent (3%) ***non-refundable*** income tax. The casinos withhold the tax at the time of payout. For Non-Mississippi gambling see Form 80-108, Schedule N.

The amount withheld is non-refundable to the taxpayer. Miss. Code Ann. §27-7-901 provides that the amount of winnings reported on W-2G, 1099 or other informational return from Mississippi casinos are not included in Mississippi income and no income tax credit is allowed for the amount of withholding.

A non-resident taxpayer with only Mississippi gambling winnings and/or losses should not file a Mississippi tax return. The document provided by the casino is considered the income tax return for this type of Mississippi income and therefore is proof that the tax was paid to Mississippi.

8. Where do I mail my return?

If you are receiving a refund:	All other income returns:
P.O. Box 23058	P.O. Box 23050
Jackson, MS 39225-3058	Jackson, MS 39225-3050

9. What are my payment options?

- **On-line Payments:** To pay on-line, go to www.dor.ms.gov, click on Taxpayer Access Point (TAP) and follow the instructions. Without a DOR account or a TAP login, users are able to make estimate payments on-line.

- **Check or Money Order Payments (Payments Not Submitted with the Return):** To pay by check or money order, complete the payment voucher (Form 80-106), make the check or money order payable to the Department of Revenue and mail both to P.O. Box 23192, Jackson, MS 39225-3192. Write your identification number on the check or money order. DO NOT send cash through the mail.

- **Credit Card or Electronic Check Payments:** To pay by credit card or electronic check go to www.officialpayments.com. There is a 2 1/2% convenience fee for using the credit card service or a $3.00 transaction fee to process electronic check payments. Visa, Master Card, Discover and American Express cards are accepted. The Jurisdiction code for Mississippi is 3400.

- **MoneyGram:** To pay by MoneyGram go to any MoneyGram location. To find a MoneyGram location, visit www.officialpayments.com/locate or call 1-800-MoneyGram. To make a payment using MoneyGram, you will need your 8 digit (xxxx-xxxx) DOR account number and the tax code for Individual Income Tax is 15122. There is a small fee to use this service.

To view a complete list of our most frequently asked questions, visit our website at www.dor.ms.gov.

COUNTY CODES

COUNTY	CODE	COUNTY	CODE	COUNTY	CODE
Adams	01	Itawamba	29	Pike	57
Alcorn	02	Jackson	30	Pontotoc	58
Amite	03	Jasper	31	Prentiss	59
Attala	04	Jefferson	32	Quitman	60
Benton	05	Jefferson-Davis	33	Rankin	61
Bolivar	06	Jones	34	Scott	62
Calhoun	07	Kemper	35	Sharkey	63
Carroll	08	Lafayette	36	Simpson	64
Chickasaw	09	Lamar	37	Smith	65
Choctaw	10	Lauderdale	38	Stone	66
Claiborne	11	Lawrence	39	Sunflower	67
Clarke	12	Leake	40	Tallahatchie	68
Clay	13	Lee	41	Tate	69
Coahoma	14	Leflore	42	Tippah	70
Copiah	15	Lincoln	43	Tishomingo	71
Covington	16	Lowndes	44	Tunica	72
Desoto	17	Madison	45	Union	73
Forrest	18	Marion	46	Walthall	74
Franklin	19	Marshall	47	Warren	75
George	20	Monroe	48	Washington	76
Greene	21	Montgomery	49	Wayne	77
Grenada	22	Neshoba	50	Webster	78
Hancock	23	Newton	51	Wilkinson	79
Harrison	24	Noxubee	52	Winston	80
Hinds	25	Oktibbeha	53	Yalobusha	81
Holmes	26	Panola	54	Yazoo	82
Humphreys	27	Pearl River	55	**Non-Resident**	**83**
Issaquena	28	Perry	56	**Resident Living Out of State**	**90**

TAX CREDIT CODES

*** Carryover not available**

CODE	CREDIT	CODE	CREDIT
02*	Premium Retaliatory	21	Brownfield Credit
03*	Finance Company Privilege	22	Airport Cargo Charges
05	Jobs Tax	23	Manufacturer's Investment Tax Credit
06	National or Regional Headquarters	24	Alternative Energy Jobs
07	Research and Development Skills	25	Child Adoption
08	Employer Child / Dependent Care	26	Historic Structure Rehabilitation
09	Basic Skills Training or Retraining	27*	Long Term Care
10	Reforestation	28	New Markets
11*	Gambling License Fee	29	Biomass Energy Investment
12*	Financial Institution Jobs	30	Wildlife Land Use
13	Mississippi Revenue Bond Service	31	Prekindergarten Credit
14	Ad Valorem Inventory	32	Headquarters Relocation Credit
15	Export Port Charges	33	Veterans Employee Credit
16	Insurance Guaranty	34	Charitable Contribution Credit
17	Import Credit	35	Foster Care Charitable Credit
18	Land Donation	50*	Bank Share
19	Broadband Technology		

SCHEDULE OF TAX COMPUTATION

TAX RATE(S)	TAXPAYER (COLUMN A) TAXABLE INCOME		SPOUSE (COLUMN B) TAXABLE INCOME		TOTAL (COLUMN A + B)	RATES	INCOME TAX
1. First $1,000		+		=		x 0%	
2. Next $4,000 or part		+		=		x 3%	
3. Next $5,000 or part		+		=		x 4%	
4. Remaining balance		+		=		x 5%	
5. Subtotal		+		=			
6. Total income tax – enter on page 1, line 17 (sum of lines 1 through 4)							

Line 1: Enter the first $1,000 of taxable income or part ($0 - $1,000) in Column A, and Column B if applicable. Multiply the total of these two columns by 0% and enter the resulting tax in the far right column labeled “Income Tax”.

Line 2: Enter the next $4,000 of taxable income or part ($1,001 - $5,000) in Column A, and Column B if applicable. Multiply the total of these two columns by 3% and enter the resulting tax in the far right column labeled “Income Tax”.

Line 3: Enter the next $5,000 of taxable income or part ($5,001 - $10,000) in Column A, and Column B if applicable. Multiply the total of these two columns by 4% and enter the resulting tax in the far right column labeled “Income Tax”.

Line 4: Enter the remaining balance of taxable income in Column A, and Column B if applicable. Multiply the total of these two columns by 5% and enter the resulting tax in the far right column labeled "Income Tax."

Line 5: Enter the total of lines 1- 4 for Column A, and Column B if applicable.

Line 6: Enter the total of the amounts entered under "Income Tax" from lines 1, 2, 3, and 4. Transfer this amount to page 1, line 17 (line 20, Non-resident) of your return.