



MISSISSIPPI

HANDBOOK FOR BUSINESS ELECTRONIC FILERS



Corporate Income & Franchise Tax and Pass-Through Entity Tax Returns

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INTRODUCTION

The Mississippi Department of Revenue (DOR), in conjunction with the Internal Revenue Service (IRS), started offering tax preparers the ability to file Mississippi Corporate Income & Franchise Tax Returns, S-Corporation Income & Franchise Tax Returns, Composite Partnership Tax Returns and Partnership/LLC Tax Returns electronically January 2010.

The Mississippi Corporate E-File Handbook (Mississippi Handbook) is designed to be used as a companion to the Internal Revenue Service Publication 4163, Modernized E-File (MeF) Information for Authorized IRS E-File Providers and Large Taxpayers. Publication 4163 provides detailed instructions on hardware, transmission procedures and policies that are essential to filing corporate electronic returns. Those same requirements will apply to the Mississippi E-File Program; therefore, DOR recommends that all participants study Publication 4163 prior to reading the Mississippi Handbook. This handbook will highlight those features and/or functions that are unique to Mississippi only.

DOR is looking forward to your participation in our Business E-File Program.

E-FILE CALENDAR

(all dates include state only filing)

Begin IRS/State Acceptance Testing.....	November 4, 2014
Deadline for Submitting Initial ATS.....	December 20, 2014
Deadline for Software Approval.....	January 2, 2015
Begin Transmitting Returns to IRS/DOR..... (Concurrent with the federal program)	January 6, 2015

Note: Dates may be subject to change. See IRS Pub 4163 for current electronic filing calendar.

CHANGES FOR TAX YEAR 2013

House Bill 1003:

This bill amends the definition of a certified historic structure to include property eligible for the National Register of Historic Places listed within 30 months of claiming the credit authorized by this section. Additionally, the property may be located in a registered historic district or located in a potential district eligible within 30 months. The bill went into effect July 1, 2013.

Miss. Code Ann. §27-7-22.5

Any unused ad valorem tax credit claimed under this law can now be carried forward for five consecutive years from the close of the tax year in which the credit was earned. The change went into effect July 1, 2012.

Miss. Code Ann. §27-7-319

Effective January 1, 2014, every corporate taxpayer with an annual income tax liability in excess of \$200 must make estimated tax payments including small corporations. The prior year income tax liability cannot be used when computing underestimated interest and penalty. Use Form 83-305 to determine the amount due. Attach a copy of the federal Form 2220 if using the annualization method.

CONTACT INFORMATION

For tax information and/or problems with E-File returns:

- Contact: Mississippi Department of Revenue
Attn: E-File Coordinator
P.O. Box 1033
Jackson, MS 39215

Phone: (601) 923-7055
Fax: (601) 923-7039
Email: efile@dor.ms.gov

- Contact: Mississippi E-File Help Desk
Phone: (601) 923-7055

For Corporate Income & Franchise Tax Returns, S-Corporation Income & Franchise Tax Returns & Composite Partnerships or Partnerships/LLC Tax Returns questions:

- Contact: Mississippi Department of Revenue
Attn: Corporate Tax Division
P.O. Box 1033
Jackson, MS 39215

Phone: (601) 923-7099
Fax: (601) 923-7094
Website: www.dor.ms.gov/perl/ContactUs_new.pl

For other contact information:

- Internal Revenue Service (IRS): www.irs.gov

- IRS E-File Help Desk: 1-866-255-0654

FEDERAL/STATE MODERNIZED E-FILE PROGRAM

All rules and regulations governing tax preparers, transmitters and originators of returns put forth by the Internal Revenue Service (IRS) are in effect for DOR. The procedures and requirements for the Federal MeF Program are outlined in Publication 3112, The IRS E-File Application and Participation Package.

The Federal/State Modernized E-File (MeF) Program allows for both federal and state returns to be filed together in one transmission to the IRS. Upon receipt, the IRS will validate and verify the federal return data. The IRS will either accept or reject the federal return. If the Federal/State submission is rejected by the IRS, the state will **not** receive the state return portion. If it is a state only return / unlinked return, the state return is sent to the Mississippi Department of Revenue (DOR). Software used to transmit the data must be approved by both the IRS and DOR.

Please note that an acknowledgement from the IRS is **not** an acknowledgement that the return has been received by the DOR. The DOR will acknowledge, to the transmitter, receipt of all returns and payments retrieved from the IRS. Transmitters should be able to retrieve the Mississippi acknowledgement within 24 hours from the receipt of the IRS acknowledgements. After the electronic return is acknowledged as accepted, it cannot be recalled or changed in any manner. If either the Electronic Return Originators (ERO) or taxpayer wishes to change any entries on an accepted electronic return, an amended return must be filed.

PUBLICATIONS

Following is a list of publications that describe the process of the Federal/State E-File Program:

Internal Revenue Service Publications:

- **Publication 3112:** The IRS E-File Application and Participation Package
- **Publication 4162:** Modernized E-File Test Package for federal Forms 1120/1120S/1120-F/7004
- **Publication 4163:** Modernized E-File Information for Authorized IRS E-File Providers and Large Taxpayers (Corporations and Partnerships)
- **Publication 4164:** Modernized E-File Guide for Software Developers and Transmitters
- **Publication 4505:** Modernized E-File Test Package for federal Forms 1065/1065-B

Mississippi Department of Revenue Publications:

- Mississippi Handbook for Corporate Electronic Filers
- Mississippi Test Package for Corporate Electronic Filers

ACCEPTANCE & PARTICIPATION

The DOR will require all participants to first be accepted into the Federal MeF Program in order to participate in the Mississippi E-File Program. In order to participate in the Federal/State MeF Program, one must first apply to the IRS by submitting Form 8633, Application to Participate in the IRS E-File Program. The IRS Publication 4163, Modernized E-File (MeF) Information for Authorized IRS E-File Providers and Large Taxpayers, and Publication 3112, The IRS E-File Application and Participation Package, specifies the application process and requirements for federal participation. All rules and regulations regarding tax preparers, transmitters, and originators of returns specified by the IRS are in effect for the DOR. In order to begin e-filing tax returns, you must apply and be accepted as an Authorized IRS E-File Provider. **The DOR does not require Form 8633 to be sent to Mississippi, but all Software Developers and Transmitters are required to complete a Software Company Information Form for each of their software product. The form is a fillable form and it is located on our website at www.dor.ms.gov.**

The DOR will recognize the federal acceptance process. Acceptance into the federal program allows automatic acceptance into the Mississippi program; however, the DOR will conduct suitability checks on all applicants for the Federal/State program and will notify any applicant who is ineligible to participate. The EFIN and ETIN are assigned by the IRS. The DOR will use the same EFIN and ETIN as the IRS in the Federal/State E-File program. These numbers will also be used in the acknowledgement system to identify preparers and transmitters.

Self Prepared Returns:

For self prepared returns, you must enter the word “Self Prepared” in the PersonNameType field. If the return is not marked “Self Prepared” and no paid preparer information is entered, the return will reject for missing data, error code 0012.

MISSISSIPPI TESTING

All participants are required to follow the IRS testing procedures for acceptance into the program. Only software developers are required to test their software with Mississippi data. Only software tested and approved by the DOR may be used for Mississippi electronic filing

Neither transmitters nor preparers are required to submit test data or transmissions, but they should insure that their respective software has been approved by both IRS and DOR.

The state test data will be retrieved from the Internal Revenue Service and processed by the Mississippi Department of Revenue. All known software developers will be provided with test materials and instructions to perform the Mississippi testing. Mississippi testing information is available on our website at www.dor.ms.gov under the Software Developer link. After the tests are submitted to the DOR, the software developer must contact the E-File Coordinator by email with the company name, product name and submission identification number for each test transmitted. Please allow up to 72 hours for a reply comparison after the tests are made available to the DOR (24 hours after the IRS acknowledge receipt).

All rejections must be corrected before a reply comparison will be done. The Mississippi testing period is from November 2014 through January 2015.

RESPONSIBILITIES OF EROs AND TRANSMITTERS

Electronic Filers, Transmitters, and Electronic Return Originators (ERO) must abide by the terms set forth in the Mississippi Handbook and must maintain a high degree of integrity, compliance, and accuracy in order to continue to participate in the Federal/State E-File Program, as well as abide by the following requirements.

Confidentiality:

Unauthorized access or disclosure of confidential taxpayer information will result in federal and state criminal and civil penalties as specified by law.

Compliance:

All electronic filers must comply with **all** the requirements and specifications set forth in IRS Publication 4163 and Publication 4164. Electronic filers must also comply with **all** the specifications set forth in the Mississippi Handbook. Failure to comply with all requirements and specifications regarding the electronic portion and the non-electronic portion of the return will result in being suspended from the program.

Responsibility to Your Clients:

Preparers have been entrusted with the task of filing a client's tax return and therefore, assume the responsibility of ensuring that the return arrives at the DOR. In the event that the electronic Mississippi return fails to arrive at its destination, EROs must notify their clients of the requirement to file a paper return.

Changes on the Return:

If the transmitter or taxpayer wishes to make any changes after the return has been accepted and acknowledged, the taxpayer must file an amended return (Form 83-105 and Form 84-105). Amended returns may also be mailed to the following address:

Mississippi Department of Revenue
Attn: Corporate Tax Division
P. O. Box 1033
Jackson, MS. 39215

Timeliness of Filing:

Transmitters must ensure that all E-File returns are filed in a timely manner. The receipt date of the electronic transmission by the IRS will be considered the filing date for a Mississippi return transmitted electronically, if the return is acknowledged as received by the IRS. Further, transmitters should confirm

acknowledgement of the state return by the DOR before considering the state return received. Any return **not** acknowledged by the DOR as “accepted” is considered not filed. Also, the related Form MS 8453-C, and 8453-PTE **must** be signed by the due date of the return in order for the return to be timely filed. **Do not mail paper copies of Forms MS 8453s to the DOR.**

Deadline for Filing:

The DOR will accept electronically filed state returns that have been submitted for transmission to the IRS up through the extension date of the return as timely filed return. Any returns submitted after the extension dates will be considered late filed returns. See the calendar below for return due dates and extension dates.

RETURN DUE DATES AND EXTENSIONS

Electronic returns must be filed in a timely manner. The DOR will acknowledge to transmitters the receipt of all returns retrieved from the IRS. The receipt date of the electronic transmission by the IRS will be considered the filing date of the Mississippi electronically filed return. If the return is acknowledged as received by the IRS, the transmitters should be able to retrieve an acknowledgement from Mississippi within 24 hours of the IRS received acknowledgement. Any return **not** acknowledged by the DOR as “accepted” is considered **not** filed. See the calendar below for the Federal/State Modernized E-File (MeF) Program return due dates.

Please note that the Federal/State MeF Program begins receiving transmissions of returns in January. **The last date for retransmission of returns rejected on the extension due date is five (5) days after the extension due date.**

CORPORATIONS & S-CORPORATIONS (83-105 & 84-105)

TAX PERIOD BEGINNING & ENDING DATES	TAX PERIOD	DUE DATE	6 MONTH EXTENSION DUE DATE	TAX YEAR OF RETURN
1/1/2014 – 12/31/2014	12/2014	3/15/2015	9/15/2015	2014
2/1/2014 - 1/31/2015	1/2015	4/15/2015	10/15/2015	2014
3/1/2014 - 2/28/2015	2/2015	5/15/2015	11/15/2015	2014
4/1/2014 - 3/31/2015	3/2015	6/15/2015	12/15/2015	2014
5/1/2014 - 4/30/2015	4/2015	7/15/2015	1/15/2016	2014
6/1/2014 - 5/31/2015	5/2015	8/15/2015	2/15/2016	2014
7/1/2014 - 6/30/2015	6/2015	9/15/2015	3/15/2016	2014
8/1/2014 - 7/31/2015	7/2015	10/15/2015	4/15/2016	2014
9/1/2014 - 8/31/2015	8/2015	11/15/2015	5/15/2016	2014
10/1/2014 - 9/30/2015	9/2015	12/15/2015	6/15/2016	2014
11/1/2014 - 10/31/2015	10/2015	1/15/2016	7/15/2016	2014

12/1/2014 - 11/30/2015	11/2015	2/15/2016	8/15/2016	2014
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PARTNERSHIPS/LLCs & COMPOSITE PARTNERSHIPS (84-105)

TAX PERIOD BEGINNING & ENDING DATES	TAX PERIOD	DUE DATE	6 MONTH EXTENSION DUE DATE	TAX YEAR OF RETURN
1/1/2014 – 12/31/2014	12/2014	4/15/2015	10/15/2015	2014
2/1/2014 - 1/31/2015	1/2015	5/15/2015	11/15/2015	2014
3/1/2014 - 2/28/2015	2/2015	6/15/2015	12/15/2015	2014
4/1/2014 - 3/31/2015	3/2015	7/15/2015	1/15/2016	2014
5/1/2014 - 4/30/2015	4/2015	8/15/2015	2/15/2016	2014
6/1/2014 - 5/31/2015	5/2015	9/15/2015	3/15/2016	2014
7/1/2014 - 6/30/2015	6/2015	10/15/2015	4/15/2016	2014
8/1/2014 - 7/31/2015	7/2015	11/15/2015	5/15/2016	2014
9/1/2014 - 8/31/2015	8/2015	12/15/2015	6/15/2016	2014
10/1/2014 - 9/30/2015	9/2015	1/15/2016	7/15/2016	2014
11/1/2014 - 10/31/2015	10/2015	2/15/2016	8/15/2016	2014
12/1/2014 - 11/30/2015	11/2015	3/15/2016	9/15/2016	2014

**** If the 15th falls on a Saturday, Sunday or legal holiday, the due date is the next business day ****

MISSISSIPPI STATE HOLIDAYS (TY 2013)

STATE HOLIDAY	DAY OBSERVED
New Year's Day	December 31 & January 1
Martin Luther King, Jr.'s Birthday	January 19
George Washington's Birthday	February 16
Confederate Memorial Day	April 27
National Memorial Day	May 25
Independence Day	July 4
Labor Day	September 7
Veteran's Day	November 11
Thanksgiving Day	November 26 & 27
Christmas Day	December 25 & 26

GENERAL INSTRUCTIONS: TRANSMISSIONS

What Can Be Transmitted Electronically:

The DOR will accept both linked and unlinked Federal/State returns that are submitted and approved by the IRS. The transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the IRS, as defined in Publication 4163. A complete electronic Mississippi Corporate, S-Corporation and Partnership returns are equivalent to paper filed returns. It includes the same information with the same forms and schedules, as well as, the required attachments. **Please note that the federal return is required with each state return filed.**

Reject Codes Received From the Service Center:

If a federal return is rejected due to errors, the accompanying state return will also be **rejected**. Publication 4163 will provide a list of all federal reject codes. If the error is one that can be corrected and the record processed, both return records may be retransmitted to the IRS. If a state return cannot be corrected, the filer has the option of retransmitting the federal return data and filing the state return on paper. The following state forms and schedules may be transmitted electronically:

CORPORATIONS (1120)

STATE FORM / SCHEDULE	NAME	MAXIMUM # OF FORMS
83-105	Corporate Income & Franchise Tax Return	1
83-110	Corporate Franchise Tax Schedule	1
83-122	Computation of Net Taxable Income Schedule	1
83-124	Direct Accounting Income Statement	1
83-125	Business Income Apportionment Schedule	1
83-150	Nonbusiness Income Schedule	1
83-155	Corporate NOL & Capital Loss Worksheet	1
83-180	Application for Automatic Six-Month Extension	1
83-310	Summary of Net Income of Corporations	Unlimited
83-391	Income Tax Return For Insurance Companies	1
83-401	Income Tax Credit Summary	1

PASS THROUGH ENTITY (1120S & 1065)

STATE FORM / SCHEDULE	NAME	MAXIMUM # OF FORMS
84-105	Pass Through Entity Tax Return	1
84-110	S Corporation Income & Franchise Tax Schedule	1
84-122	Pass Through Entity Net Taxable Income Schedule	1
84-124	Direct Accounting Income Statement	1
84-125	Business Income Apportionment Schedule	1
84-131	Mississippi Schedule K	Unlimited
84-132	Mississippi Schedule K-1	Unlimited
84-155	Pass Through NOL Worksheet	1
84-401	Income Tax Credit Summary	1

SUBMISSION TYPE	
MS1065	Partnership
MS1065Comp	Composite Partnership
MSBusExt	Composite Partnership Extension
MS1120	Corporate
MS1120S	S-Corporations
MSBusExt	Multiple Companies Corporate Extension
MS1020Ins	Insurance

Supporting documents are required to be sent with electronically filed returns. The supporting schedules can be combined in a spreadsheet or Word document, then converted to a PDF and attached to the electronic submission. **One PDF document containing all the support documents is preferred, rather than several separate PDF attachments.** For specific supporting documentation requirements, see the “Required Attachments List” included in this handbook. **If required attachment is not submitted with the electronic return, an alert will be sent to the taxpayer and the required attachment must then be mailed to the DOR within ten (10) business days.**

Software ID:

The Software ID must include the name of the Software.

What Cannot Be Transmitted Electronically:

Please reference IRS Publication 4163 for a list of returns that are excluded from federal E-File. In addition to those returns, the following is a list of returns and documents that will not be accepted for Mississippi E-File purposes. For these returns, a paper return must be filed.

- Bankruptcy returns
- Returns covering more than one tax period
- Voluntary disclosed returns
- Estimated Income Tax Voucher

Data Requirements:

- Round all amounts to the nearest whole dollar
- All total fields must be populated

- Six decimal spaces are provided for ratios

SIGNATURE DOCUMENTS

Forms MS8453-C and MS8453-PTE, Mississippi forms for Declaration of Electronic Filing, are the signature documents for all corporate, s-corporation and partnership E-File returns (please visit our website at www.dor.ms.gov for a copy of the signature documents). All sections of the MS8453-C and/or MS8453-PTE must be completed. **Do not mail paper copies of these forms to the DOR.** The Forms MS8453-C and MS8453-PTE do not serve as proof of filing an electronic return – the acknowledgement containing the date of acceptance for the return is proof of filing.

Part I – Tax Return Information:

Enter the necessary information from the Mississippi forms as stated. Use whole dollar amounts. Make certain that the information entered on Forms MS8453-C and MS8453-PTE corresponds with the information transmitted in the electronic return. Please note that the Mississippi MS8453-C and MS8453-PTE, Part I differs from the Federal 8453s. **The Mississippi forms begin with Mississippi taxable income, not total income.**

Part II – Declaration of Officer:

An electronically transmitted tax return is not considered complete or filed unless Forms MS8453-C and MS8453-PTE is signed by the officer **before** the return is transmitted. The declaration of officer must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign the corporation's income tax return.

Part III – Declaration of Electronic Return Originator (ERO) and Paid Preparer:

The ERO and Paid Preparer must sign and complete all information requested in Part III. If the ERO is also the paid preparer, the ERO must check the box labeled “check if also paid preparer”. If the ERO is not the paid preparer, the paid preparer must sign in the space for “Paid Preparer’s Use Only”.

Corrections:

If the ERO makes changes to the electronic return after forms MS8453-C and/or MS8453-PTE have been signed by the officer, whether it was before transmission or if the return was rejected after transmission, the ERO must have the officer complete and sign corrected forms if either of the following conditions apply:

- Mississippi taxable income changes by more than \$25.
- Mississippi refund or balance due changes by more than \$5.

Non-substantive changes are permissible on the forms, provided the officer making the corrections initials the changes made. After the electronic return is acknowledged as accepted, it cannot be recalled, intercepted or changed in any manner. If either the ERO or taxpayer wishes to change any entries on an accepted electronic return, an amended return must be filed.

Under certain circumstances, the DOR may request the ERO to forward the MS8453-C and/or the MS8453-PTE signature documents. If such circumstances arise, the DOR will provide the ERO with a written request for the document. The EROs must comply with the request within five (5) business days from the date of the request.

Attachments:

Supporting documents and schedules requiring signatures, if applicable, as described in the IRS Publication 4163 must be attached. The ERO must maintain the MS8453-C and/or the MS8453-PTE for a period of three (3) years from the due date of the return or the date the return was filed, whichever is later. If for any reason the ERO ceases his/her business, all MS 8453s currently being maintained by the ERO should be forwarded to the Department of Revenue. Please contact the DOR E-File Coordinator for more instructions.

MISSISSIPPI ACKNOWLEDGEMENTS

The Mississippi acknowledgement system is designed to inform transmitters that the Mississippi return data and or payment has been retrieved and is being processed by the DOR. The Mississippi acknowledgement system is a separate system from the federal acknowledgement system; therefore, a MS indicator on the federal acknowledgement is **not** a Mississippi acknowledgement for the state return. Also, **do not** assume that an acknowledgement from the IRS is a guarantee of receipt by the DOR.

Design Plan for Mississippi Acknowledgement System:

The DOR will acknowledge receipt of the state data packet from the IRS within 24 hours from the date the federal acknowledgement is received from the IRS. The two types of state acknowledgements are as follows:

- **ACCEPTED:** The return and attachments/schedules were received and passed the validation process. Transmitters are required to notify their EROs of acceptance, within five (5) business days after receipt of acknowledgement from the DOR. Also, the taxpayer is to be advised to wait at least four (4) weeks from the date of the acknowledgement before inquiring about his/her return.

DOR will acknowledge ACH Debit payment on the state acknowledgement. If the ACH Debit is not acknowledged on the state acknowledgement, the DOR did not receive your payment).

- **REJECTED:** The return and attachments/schedules were received but failed the validation process. The return must be corrected and resubmitted. **See handbook for a complete list of error codes.**

Please note that tax preparers and transmitters do not need to sign up for the Mississippi Acknowledgement program. If you have any questions regarding the Mississippi Acknowledgement System, please feel free to contact our E-File Coordinator at (601) 923-7055.

PAYMENT METHODS

Taxpayer Access Point (TAP):



Remember, TAP is ...

- Easy to use
- Convenient
- Free

TAP allows you to pay your taxes online at www.dor.ms.gov and receive certain correspondence electronically. TAP e-mail lets you know that you have new correspondence to view online. You then logon to TAP to read the letter or message and take appropriate action on your account. Only you, or persons you authorize, can see your correspondence. When making payments or updating profile information, you should always log directly into TAP using your User ID and password. TAP does not provide links containing your transaction or personal information to any external website. Remember, you can pay your bill online through TAP without registering for a TAP account. For more information on TAP, view the Electronic Filing Section of the Income Tax Instruction Booklet.

Electronic Funds Transfer:

There are two electronic funds transfer (EFT) payment options available to Mississippi taxpayers: ACH Debit and ACH Credit. The types of payments that can be made through EFT are quarterly estimated tax payments, extension payments and balance due payments for return filed. Please note the following rules for return payments:

- **The payment effective date must be submitted.**

The DOR reserves the right to revoke the ACH payment method privilege of any taxpayer for the failure to transmit consistently error free payments and/or payment information on forms.

Check or Money Order:

All types of payments (quarterly estimates, extension payments and balance due payments made with or without the return) may be paid by paper check or money order. Please note that the FEIN / Tax Account ID and tax year should be written on the paper check or money order.

Credit Card or Electronic Check:

Credit card or Electronic check (E-Check) payments are accepted through Official Payments. There is a 2 ½% convenience fee for using the credit card service or a \$3.00 transaction fee to process electronic check payments. Official Payments accepts Master Card, American Express, Visa and Discover Card. Credit card payments can be made by calling 1-800-272-9829 or on the internet at www.officialpayments.com. E-check payments are only available through the internet.

INTERNATIONAL ACH TRANSACTIONS (IAT)

The International ACH Transaction (IAT) format was implemented on September 2009. Everyone must use this ACH format if a transaction is either sending or receiving funds from outside the country. In order to comply with NACHA rules, we must perform due diligence set by OFAC/NACHA. Only ACH Credits or a paper check will be accepted if your transaction is an IAT.

REFUND/OVERPAYMENT CREDIT RETURNS

Taxpayers may choose to have all or part of their overpayment refunded or applied to the following year's corporate tax return. According to Mississippi Code Annotated Section 27-65-53, the DOR has ninety (90) days in which to refund corporate tax refunds. Taxpayers are advised to wait at least three (3) months from the date of their Mississippi acknowledgement before calling and/or writing the DOR to inquire about the status of their refund. All paper checks will be mailed to the taxpayer's name(s) and address on the corporate tax return. **Do not use the preparers' address on the return.**

Please note that if the taxpayer has any outstanding corporate tax liabilities, the refund will be reduced by that amount. Also, if the taxpayer is currently under audit or has any other special state circumstances, the refund requested may be held pending the outcome of the audit or circumstance. This is the same policy that applies to a paper return. Delays in receiving a federal refund will not impact the time required to receive a Mississippi refund.

BALANCE DUE RETURNS

The DOR will accept balance due or zero liability returns for the current filing season. A balance due statement from the DOR will be received by the taxpayer for all balance due returns received. **Preparers must inform their clients of the procedures for payment of the Mississippi balance due returns.** To avoid interest and penalty, tax due should be remitted by the due date of the return. For return due dates, please refer to this handbook.

Error Resolution:

Errors may be identified on Mississippi returns when they enter the tax processing cycle at the DOR. These errors will be handled by the error resolution process and all returns received, except duplicate returns, will be processed. Examples of errors that may occur are wrong EINs and computation errors. In most cases, the DOR will communicate directly with the taxpayer to resolve any errors that cause balance dues on the accounts or overpayments that may be credited or refunded at the taxpayer's request.

If the "discuss with preparer" indicator is not present, the transmitters/preparer will not be given information about the tax returns other than the acknowledgement of receipt by the DOR through the acknowledgement system. If there are any problems relating to the electronically filed state return, transmitters/preparers may contact the E-File Help Desk at (601) 923-7055.

E-FILE REMINDERS

- Please do not remit the MS8453 forms to the DOR. EROs' are required to retain the MS8453s in their files for a period of three (3) years. All MS 8453s sent to the DOR will be returned to the ERO.
- EROs must ensure that the address on the Mississippi E-File return is the correct mailing address for the taxpayer. If an incorrect address is used, the taxpayer's refund will be delayed.

E-FILE CHECKLIST

- Make sure Signature PIN is included.
- Complete the MS8453-C and/or the MS8453-PTE.
- Enter the IRS Submission ID on the MS8453-C and/or the MS8453-PTE.
- Make sure that all needed forms are transmittable; if not, send as a PDF file.
- Make sure that the name(s) and EIN(s) are printed correctly on all forms.
- Make sure that the correct name(s) and EIN(s) are printed on the electronically filed return.
- Use only whole dollar amounts.
- Make sure that the payment effective date(s) are submitted with any payment amount(s).
- Attach all supporting schedules and required attachments (see Appendix).
- Have the taxpayer to sign all documents requiring original signatures.
- Give the taxpayer copies of all forms that apply to them.
- Verify IRS acknowledgement.
- Confirm the DOR's acknowledgement.
- Retain the MS8453-C and/or MS8453-PTE along with any supporting documents as part of your permanent records for three (3) years. **DO NOT mail these forms to the DOR.**

E-FILE FORMS/REQUIRED ATTACHMENTS LIST

Listed below are the required attachments and schedules, as indicated on the face of the forms, to be attached to the Mississippi Corporate and Pass-Through Entity tax returns. If applicable, these forms must be supplied with all electronically filed returns either by PDF or they must be mailed to DOR.

If the required documents and attachments are not supplied with the returns, the adjustments and/or credits taken on the electronically filed returns will be denied. If you have any questions concerning the returns and/or attachments, please contact the DOR Corporate Tax Department at (601) 923-7099.

C-CORPORATIONS

STATE FORM / SCHEDULE NUMBER	NAME	REQUIRED ATTACHMENTS & SCHEDULES (IF APPLICABLE)
83-105	Corporate Income & Franchise Tax Return	Form 83-305, Interest & Penalty Underestimate of Corporate Income Tax, Mississippi Partnership/LLP/LLC Schedule K-1(s) (Form 84 -132)
83-110	Corporate Franchise Tax Schedule	Schedule of Deferred Items, Contingent Liabilities, Reserves & Other Elements, Holding Company Exclusion Schedule
83-120	Mississippi Balance Sheet Per Books	Other Current Assets, Other Investments, Other Assets Schedule, Other Current Liabilities, Other Liabilities, Retained Earnings and Adjustments to Shareholders' Equity Schedules
83-122	Computation of Net Taxable Income Schedule	Other Additions Schedule of Computations, Additional Depreciation Schedule of Computations, Other Deductions Schedule of Computations, Non-Business Income Schedule (Form 83-150), Mississippi S-Corporation Schedule K-1(s)(Form 84-132), Mississippi Partnership/LLP/LLC Schedule K-1(s) (Form 84-132), Corporate NOL & Capital Loss Worksheet (Form 83-155), Other Adjustments Schedule of Computations, Mississippi S-Corporation/Partnership Schedule K(s) (Form 84-131)
83-124	Direct Accounting Income Statement	Cost of Goods Sold Schedule of Computations, Dividend Schedule or Listing, Allocable Capital Gain Schedule or Listing, Allocable Net Gain(Loss) Schedule or Listing, Other Income(Loss) Schedule or Listing, Taxes Listing, Other Deductions Schedule or Listing, Non-Allocable Business Income(Loss) Schedule of Computations, Non-Allocable General & Administrative Expenses Schedule of Computations, Adjustments Schedules
83-125	Business Income Apportionment Schedule	Airlines, Motor Carriers, Express Companies, and Telephone and Telegraph Companies Special Formula Computation Schedule
83-180	Application for Automatic Six-Month Extension	N/A
83-300	Corporate Income Tax Voucher	N/A
83-310	Mississippi Summary of Net Income of Corporations	N/A
83-391	Insurance Company Income Tax Return	Other Allocable Deduction Schedule, Apportioned Expenses Schedule, Retaliatory Taxes Paid Schedule, Net Operating Loss & Capital Loss Schedule (Form 83-155) and Corporation Summary of Net Schedule (Form 83-310, If Combined Return) and Federal Return PDF .
83-401	Income Tax Credit Summary	For each tax credit taken, a schedule of computations and other supporting documentation should be attached. Please reference the code sections by each credit and the instructions (Form 83-100) for more information. For the Ad Valorem Tax Credit, be sure to attach copies of the county tax receipts; for the Jobs Tax Credit, be sure to attach the Jobs Tax Credit Schedules (Form 83-450, Page 1 & 2).

S-CORPORATIONS

STATE FORM / SCHEDULE NUMBER	NAME	REQUIRED ATTACHMENTS & SCHEDULES (IF APPLICABLE)
84-105	Pass Through Entity Tax Return	Form 83-305, Interest & Penalty Underestimate of Corporate Income Tax, Mississippi S-Corporation Schedule K-1(s)(Form 84-132), Mississippi Partnership/LLP/LLC Schedule K-1(s) (Form 84-132)
84-122	Computation of Net Taxable Income Schedule	Other Additions Schedule of Computations, Additional Depreciation Schedule of Computations, Other Deductions Schedule of Computations, Non-Business Income Schedule (Form 83-150), Mississippi S-Corporation Schedule K-1(s)(Form 84-132), Mississippi Partnership/LLP/LLC Schedule K-1(s) (Form 84-132), Corporate NOL & Capital Loss Worksheet (Form 83-155), Other Adjustments Schedule of Computations, Mississippi S-Corporation/Partnership Schedule K(s) (Form 84-131), Composite Return Adjustment Schedule
84-131	S-Corporation/Partnership Investor Shares of Income (Schedule K)	Form 83-401, Income Tax Credit Summary
84-132	Mississippi S-Corporation Schedule K-1	Schedule of Mississippi Items Affecting Shareholder Basis, Schedule of Mississippi Other Information

PARTNERSHIPS/LLCs & COMPOSITE PARTNERSHIPS

STATE FORM / SCHEDULE NUMBER	NAME	REQUIRED ATTACHMENTS & SCHEDULES (IF APPLICABLE)
84-105	Pass – Through Entity Tax Return	Mississippi Partnership/LLP/LLC Schedule K-1(s) (Form 84-132), Schedule of Partnership Owner/Member Interest(s) of Single Member LLC(s) in Mississippi
84-105	Composite Partnership Income Tax Return	Mississippi Partnership/LLP/LLC Schedule K-1(s)(Form 84-132), Mississippi Interest on Underestimate of Individual Income Tax (Form 80-320), Schedule of Partnership Owner/Member Interest(s) of Single Member LLC(s) in Mississippi
84-120	Mississippi Partnership Balance Sheet	Other Current Assets, Other Investments, Other Assets Schedule, Other Current Liabilities, Other Liabilities
84-122	Partnership Computation of Net Income Schedule	Other Additions Schedule of Computations, Additional Depreciation Schedule of Computations, Other Deductions Schedule of Computations, Non-Business Income Schedule (Form 83-150), Mississippi S-Corporation/Partnership Schedule K(s) (Form 84-131), Other Adjustments Schedule of Computations, Composite Return Filing Adjustments Schedule
84-132	Partnership/LLP/LLC Mississippi Schedule K-1	Other Income(Loss) Schedule, Charitable Contributions Schedule, Schedule of Other Deductions, Mississippi Self-Employment Earnings(Loss) Schedule, Mississippi Tax Exempt Income & Nondeductible Expenses, Distributions & Other Information Schedules

OTHER MISSISSIPPI INTERNET FILING

The DOR offers internet filing in sales and use taxes, withholding taxes and individual income taxes through our TAP (Taxpayer's Access Point) at www.dor.ms.gov. These programs, along with the corporate internet filing program, were implemented out of necessity to keep up with the evolving business environment in the State of Mississippi. Internet filing reduces the processing time of returns, as well as the amount of processing errors made. Internet filing allows the DOR to focus additional resources on the more manual processes. The program began in late 2005 and has proven to be very beneficial to taxpayers and to the DOR. We encourage you to start filing your sales, use and/or withholding tax returns via our TAP program at www.dor.ms.gov.

The TAP program is set up to accept ACH Debit and ACH Credit transactions as the payment methods. We have a secured site that encrypts all financial information. After submission of your tax return, you will receive a transaction number that confirms your return has been submitted and a confirmation that the payment has been accepted.

Technical questions should be directed to our technical support helpdesk at (601) 923-7711. Sales or Use Tax questions should be directed to our Sales and Use Tax Bureau at (601) 923-7015. Withholding questions should be directed to our Withholding Tax Division at (601) 923-7088.

We look forward to your participation in our TAP programs and for your contribution to its continued success.

APPENDIX

MISSISSIPPI COUNTY CODES

ADAMS	01	JACKSON	30	PRENTISS	59
ALCORN	02	JASPER	31	QUITMAN	60
AMITE	03	JEFFERSON	32	RANKIN	61
ATTALA	04	JEFFERSON DAVIS	33	SCOTT	62
BENTON	05	JONES	34	SHARKEY	63
BOLIVAR	06	KEMPER	35	SIMPSON	64
CALHOUN	07	LAFAYETTE	36	SMITH	65
CARROLL	08	LAMAR	37	STONE	66
CHICKASAW	09	LAUDERDALE	38	SUNFLOWER	67
CHOCTAW	10	LAWRENCE	39	TALLAHATCHIE	68
CLAIBORNE	11	LEAKE	40	TATE	69
CLARKE	12	LEE	41	TIPPAH	70
CLAY	13	LEFLORE	42	TISHOMINGO	71
COAHOMA	14	LINCOLN	43	TUNICA	72
COPIAH	15	LOWNDES	44	UNION	73
COVINGTON	16	MADISON	45	WALTHALL	74
DESOTO	17	MARION	46	WARREN	75
FORREST	18	MARSHALL	47	WASHINGTON	76
FRANKLIN	19	MONROE	48	WAYNE	77
GEORGE	20	MONTGOMERY	49	WEBSTER	78
GREEN	21	NESHOBA	50	WILKINSON	79
GRENADA	22	NEWTON	51	WINSTON	80
HANCOCK	23	NOXUBEE	52	YALOBUSHA	81
HARRISON	24	OKTIBBEHA	53	YAZOO	82
HINDS	25	PANOLA	54	OUT OF STATE	83
HOLMES	26	PEARL RIVER	55		
HUMPHREYS	27	PERRY	56		
ISSAQUENA	28	PIKE	57		
ITAWAMBA	29	PONTOTOC	58		

2013 COUNTY RANKING AND DESIGNATION

TIER THREE LESS DEVELOPED AREAS		TIER TWO MODERATELY DEVELOPED AREA		TIER ONE DEVELOPED AREAS	
1)	Jefferson	29)	Franklin	56)	Union
2)	Benton	30)	Montgomery	57)	Lowndes
3)	Claiborne	31)	Yalobusha	58)	Carroll
4)	Holmes	32)	Yazoo	59)	Lincoln
5)	Noxubee	33)	Monroe	60)	Stone
6)	Sunflower	34)	Clarke	61)	Lauderdale
7)	Greene	35)	Walthall	62)	Scott
8)	Wilkinson	36)	Coahoma	63)	Adams
9)	Kemper	37)	Leflore	64)	Newton
10)	Webster	38)	Winston	65)	Lee
11)	Humphreys	39)	Sharkey	66)	Tate
12)	Marshall	40)	Tallahatchie	67)	Hancock
13)	Quitman	41)	Issaquena	68)	Harrison
14)	Tishomingo	42)	Calhoun	69)	Oktibbeha
15)	Chickasaw	43)	Leake	70)	Smith
16)	Washington	44)	Pearl River	71)	Simpson
17)	Choctaw	45)	Alcorn	72)	Jackson
18)	Perry	46)	Lawrence	73)	Forrest
19)	Prentiss	47)	Itawamba	74)	Warren
20)	Copiah	48)	Wayne	75)	Hinds
21)	Panola	49)	Amite	76)	Jones
22)	Tunica	50)	Marion	77)	Lamar
23)	Attala	51)	Pontotoc	78)	Neshoba
24)	Clay	52)	Jasper	79)	Lafayette
25)	Tippah	53)	Grenada	80)	Desoto
26)	Bolivar	54)	Pike	81)	Madison
27)	George	55)	Covington	82)	Rankin
28)	Jefferson Davis				

NAICS DESCRIPTIONS AND CODES*

NAICS CATEGORY	CODE
Mining	210000
Utilities	220000
Construction	230000
Manufacturing	300000
Wholesale Trade	420000
Retail Trade	440000
Transportation & Warehousing	480000
Information	510000
Finance & Insurance	520000
Real Estate & Rental & Leasing	530000
Professional, Scientific & Technical Services	540000
Administrative & Support & Waste Management & Remediation Services	560000
Health Care & Social Assistance	620000
Arts, Entertainment & Recreation	710000
Accommodation & Food Services	720000
Other Services	810000

***Please refer to www.census.gov for specific NAICS code classifications.**

MISSISSIPPI TAX CREDIT SUMMARY

CODE	TAX CREDITS (* CARRYOVER NOT AVAILABLE)
*02	Premium Retaliatory Tax Credit (Section 27-15-109)
*03	Finance Company Privilege Tax Paid for Same Tax Year (Section 27-21-9)
*04	Advanced Technology / Enterprise Zone (Section 27-7-22)
05	Jobs Tax Credit (Section 57-73-21)
06	National or Regional Headquarters Credit (Section 57-73-21)
07	Research and Development Skills Credit (Section 57-73-21)
08	Child/Dependent Care Credit (Section 57-73-23) (Employers Only)
09	Basic Skills Training or Retraining Credit (Section 57-73-25)
10	Reforestation Credit (Section 27-7-22.15)
*11	Credit for Gambling License Fee Based on Gross Revenue (Section 75-76-177)
*12	Financial Institution Jobs Credit (Section 27-7-22.13)
13	Mississippi Business Finance Corp. Revenue Bond Service Credit (Section 27-7-22.3)
14	Ad Valorem Inventory Tax Credit (Section 27-7-22.5)
15	Export Port Charges Credit (Section 27-7-22.7)
16	Guaranty Credit (Section 83-23-218)
17	Import Credit (Section 27-7-22.23)

CODE	TAX CREDITS (* CARRYOVER NOT AVAILABLE)
18	Land Donation Credit (Section 27-7-22.21)
19	Broadband Technology Credit (Section 27-87-5)
21	Brown Field Credit (Section 27-7-22.16)
22	Airport Cargo Charges Credit (Section 27-7-22.5)
23	Manufacturer's Investment Tax Credit (Section 27-7-22.30)
24	Producer of Alternative Energy Job Credit (Section 27-7-22.28)
25	Child Adoption Credit (Section 27-7-21)
26	Historic Structure Rehabilitation Credit (Section 27-7-22)
*27	Long Term Care Credit (Section 27-7-22-33)
28	New Markets Tax Credit (Section 57-105-1)
29	Biomass Energy Investment (Section 27-7-22.35)
30	Wildlife Land Use (House Bill 1716, 2010 Legislative Session)
50	Bank Share Credit (Section 27-35-35)

Below is the complete list of state forms for both corporations and partnerships. The forms that are checked may be E-Filed. All other forms must be filed as attachments or filed as paper documents.

COMPLETE FORMS LIST		
FORM NUMBER	DESCRIPTION	E-FILE FORM
83-100	Corporate Income and Franchise Tax Instructions	
83-105	Corporate Income and Franchise Tax Return - 2 pages	✓
83-110	Corporate Franchise Tax Schedule	✓
83-115	Corporate Income and Franchise Tax Declaration for E-Filing	
83-120	Balance Sheet Per Book-Schedule L, Schedule M-1 & Schedule M-2	
83-122	Computation of Net Taxable Income Schedule	✓
83-124	Direct Accounting Income Statement - 2 pages	✓
83-125	Business Income Apportionment Schedule	✓
83-150	Non-Business Income Schedule	
83-155	Corporate NOL Worksheet	✓
83-180	Application for Automatic Six-Month Extension	✓
83-300	Corporate Income Tax Vouchers	
83-305	Interest and Penalty on Underestimate	
83-310	Summary of Net Income of Corporations	✓
83-391	Income Tax For Insurance Companies	✓
83-401	Income Tax Credit Summary - Short Form	✓
83-450	New Jobs Credit – 2 pages	

FORM NUMBER	DESCRIPTION	E-FILE FORM
84-100	Pass Through Income and Franchise Tax Instructions	
84-105	Pass Through Income and Franchise Tax Return	✓
84-110	S-Corporation Franchise Tax Schedule	✓
84-115	Pass-Through Entity Income and Franchise Tax Declaration for E-Filing	
84-122	Net Taxable Income Schedule	✓
84-124	Direct Accounting Income Statement	✓
84-125	Business Income Apportionment Schedule	✓
84-131	Schedule K	✓
84-132	Schedule K-1	✓
84-150	Nonbusiness Income Worksheet	
84-155	Net Operating Loss Schedule	✓
84-300	Pass-Through Entity Income Tax Voucher	
84-380	Non-Resident Income Tax Agreement	
84-387	Partnership Income Tax Withholding Voucher	
84-401	Tax Credit Summary Schedule	✓

ERROR CODES AND DESCRIPTION

CODE	DESCRIPTION
0003	"Franchise Credit Information on the Income Tax Credit Summary (Form 84-401) Has Not Been Included"
0004	"Nonbusiness Income worksheet (form 83-150) was not attached"
0005	"Income Tax Credit Code Information on the Income Tax Credit Summary (Form 84-401) Has Not Been Included"
0009	"The preparer's phone number was not transmitted"
0010	"The preparer's address was not transmitted"
0011	"No preparer PTIN or SSN was transmitted"
0012	"The preparer firm name was not transmitted and the return was not marked as 'Self Prepared'"
0013	"Attachment for line item not included"
0014	"Number of Mississippi K1s attached (Form 84-105, page 1) not transmitted"
0015	"Total Mississippi Income / Loss from Schedule K (form 84-131, line 4, column C, line a) was not transmitted"
0016	"Mississippi Schedule K (form 84-131) was not transmitted"
0017	"Total capital base (form 84-110, line 9) was not transmitted"
0021	"Apportionment Ratio worksheet (form 84-125) was not transmitted"
0024	"Required Federal return not included"
0025	"Required FEIN not transmitted"
0030	"Manufacturers that sell principally at retail weighted average (form 84-125, line 5g) was not transmitted"
0031	"Manufacturers that sell principally at wholesale weighted average (form 84-125, line 6e) was not transmitted"
0040	"Mississippi Balance Sheet Per Books not transmitted"
0050	"Required Franchise Tax schedule (form 84-110) was not transmitted"

CODE	DESCRIPTION
0051	"Subsidiary Corporations should not transmit the Combined Income Tax schedule (form 83-310)"
0052	"Required Income Tax schedule (form 84-122) was not transmitted"
0053	"Required Combined Income Tax schedule (form 83-310) was not transmitted"
0054	"Required Direct Accounting Income schedule (form 84-124) was not transmitted"
0055	"Mississippi K1s (form 84-132) not included in transmission"
0056	"If combined filer FEIN is transmitted, form 83-122 and all supplemental schedules must be included."
0060	"Invalid Submission Type In Manifest"
0061	"International ACH Transactions Not Allowed"
0062	"Final taxable capital (from form 84-110, line 19) was not transmitted"
0063	"Mississippi composite income subject to tax (from form 84-122, line 32) was not transmitted"
0064	"Total federal business income / loss (form 84-122, line 4) was not transmitted"
0065	"Federal taxable income before NOL and special deductions (form 84-122, line 1) was not transmitted"
0066	"Apportionment ratio (from form 84-125, Part 2) was not transmitted"
0067	"NOL used in current year (form 84-155, part 1, line 2) was not transmitted"
0068	"Capital loss used in current year (form 84-155, part 2, line 2) was not transmitted"
0069	"Reporting corporation tax credits (form 83-310, line 1, column B) was claimed, but form 83-401 was not transmitted"
0070	"Publicly traded corporation was marked as true, but no public trading symbol is included"
0071	"Reporting corporation net income/loss (form 83-310, line 1, column C) was not transmitted"
0072	"Subsidiary corporation tax credits (form 83-310, line 2, column B) was not transmitted. If there are no credits, enter zero"
0073	"Subsidiary corporation net income/loss (form 83-310, line 2, column C) was not transmitted"
0074	"Combined filing credits (form 83-310, line 3, column B) was not transmitted. If there are no credits, enter zero"
0076	"Credit used this year on form 84-401 was not transmitted"
0081	"Owner/Partner Id not included in Mississippi K1 (form 84-132, Part 2, line D)"
0082	"Investor ownership percentage (form 84-131, column B) was not transmitted"
0083	"Investor state/country of residence (form 84-131, column B) was not transmitted"
0084	"Investor Mississippi taxable income (form 84-131, column C) was not transmitted"
0085	"Investor Mississippi tax credits (form 84-131, column C) was not transmitted"
0086	"Investor non-Mississippi taxable income (form 84-131, column D) was not transmitted"
0087	"Total investor ownership percentage (form 84-131, line 4) was not transmitted"
0088	"Total investor Mississippi taxable income (form 84-131, line 4) was not transmitted"
0089	"Total investor Mississippi tax credits (form 84-131, line 4) was not transmitted"

CODE	DESCRIPTION
0090	"Total investor non-Mississippi income (form 84-131, line 4) was not transmitted"
0091	"Total investor taxable income / loss after credits (form 84-131, line 5) was not transmitted"
0093	"Entity type on Schedule K1 (form 84-132) was not transmitted"
0096	"Duplicate Return"
0100	"The signature of the business representative was not transmitted"
0102	"The phone number of the business representative was not transmitted"
0103	"Device ID Not Transmitted"