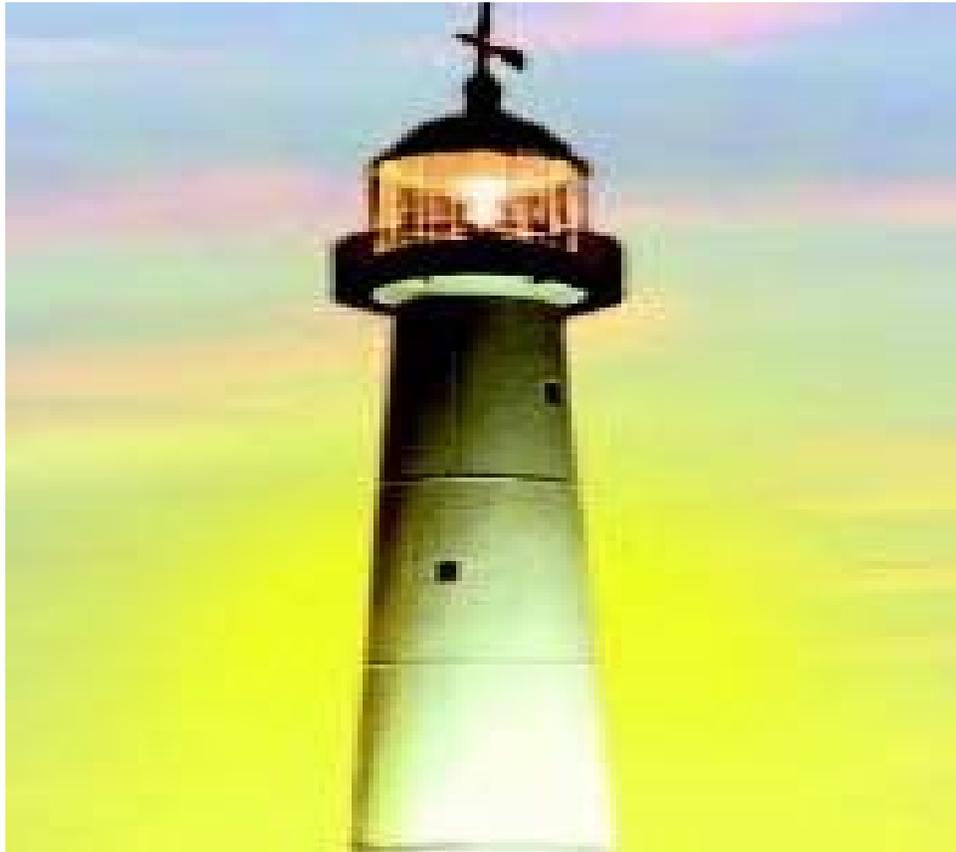


MS E-file Test Package for Mef Individual Income Tax



Tax Year 2014

Updated 11/12/2014

July 2014

SOFTWARE DEVELOPER COMMUNITY

Thank you for participating in the Mississippi *e-file* Program. Please refer to our website at <http://www.dor.ms.gov/taxareas/individ/efiling/members.html> for a copy of our software specifications publication Mississippi Schemas, Business Rules and Spreadsheets for Individual Income Tax (Tax Year 2014). If you have any questions, please contact this office at (601) 923-7055.

This year's package contains seven (8) test returns, three (3) Non-Resident/Part-Year Resident returns, which includes (1) Amended Return and five (5) Resident returns. Test return #4 is for those software companies that will be supporting State Only (Unlinked) Filing this year. If state only (Unlinked) filing is not offered, then your software company is still required to submit that test. **Please let the e-file coordinator know in advance if your company will not be sending a return and provide a list of all the limitations you may have concerning each return.**

You will find a typed version of each return in this package. Mississippi requires a Federal return to be attached to each test return. You will need to back into the Federal return for testing purposes. We will provide the results of all test returns received to the software developer's contact person through e-mail. **Please e-mail (janet.cahee@dor.ms.gov) prior to testing to provide a contact's name, e-mail address and submission ID for each test return submitted.**

You must also complete the new Software Company Information Form located on our website at <http://www.dor.ms.gov/taxareas/individ/efiling/members.html> prior to testing with us.

The Department of Revenue is looking forward to working with you for the 2014 filing season. Please call us for help with any questions you may have or to give us your comments and suggestions.

Janet Cahee
Electronic Filing Coordinator
efile@dor.ms.gov

Mississippi Test #1

Forms Required: MS 80-105 and MS 80-107

Taxpayer Name: Ms. One R Test

Taxpayer SSN: 400-00-4641

Mississippi Changes:

- SSN will be test numbers assigned to Mississippi
- County code – Hinds County (25)
- Taxpayer has indicated that she is not responsible for prior liabilities with ex-spouse. She would like to mark the **Innocent Spouse Indicator**
- Taxpayer elected to have all Mississippi refund direct deposited into the following account:

| | |
|------------------------|----------------------|
| Name of Institution | Savings Credit Union |
| Type of Account | Checking |
| Routing Transit Number | 123456780 |
| Account Number | 665577000000000001 |
- Taxpayer would like to mark; **Yes**, this return may be discussed with the preparer



Mississippi Resident Individual Income Tax Return 2014

Amended

| | | | | |
|---|--|---------------------|--------------------------|--------------------------|
| Taxpayer First Name One | | Initial R | Last Name Test | |
| Spouse First Name | | Initial | Last Name | |
| Mailing Address (Number and Street, Including Rural Route) 1313 Bird Lane | | | | |
| City Jackson | | State MS | Zip 39211 | County Code 25 |

SSN 4 0 0 0 0 4 6 4 1
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 6,000 .00
- 12 Total (line 10 plus line 11) 12 6,000 .00

MISSISSIPPI INCOME TAX

| | Column A (Taxpayer) | Column B (Spouse) |
|---|-----------------------|-------------------|
| 13 Mississippi adjusted gross income (from page 2, line 59) | 13A <u>5,165</u> .00 | 13B _____ .00 |
| 14 Standard or itemized deductions (if itemized, attach Form 80-108) | 14A <u>2,300</u> .00 | 14B _____ .00 |
| 15 Exemptions (from line 12; if married filing separately use 1/2 amount) | 15A <u>6,000</u> .00 | 15B _____ .00 |
| 16 Mississippi taxable income (line 13 minus line 14 and line 15) | 16A <u>-3,135</u> .00 | 16B _____ .00 |
| 17 Income tax due (from Schedule of Tax Computation, see instructions) | | 17 <u>0</u> .00 |
| 18 Credit for tax paid to another state (attach Form 80-160) | | 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 <u>0</u> .00 |
| 21 Consumer use tax (see instructions) | | 21 _____ .00 |
| 22 Total Mississippi income tax due (line 20 plus line 21) | | 22 <u>0</u> .00 |

PAYMENTS

| | |
|---|-------------------|
| 23 Mississippi income tax withheld (complete Form 80-107) | 23 <u>281</u> .00 |
| 24 Estimated tax payments, extension payments and/or amount paid on original return | 24 _____ .00 |
| 25 Refund received and/or amount carried forward from original return (amended return only) | 25 _____ .00 |
| 26 Total payments (line 23 plus line 24 minus line 25) | 26 <u>281</u> .00 |

REFUND OR BALANCE DUE

| | |
|---|-------------------|
| 27 Overpayment (if line 26 is more than line 22, subtract line 22 from line 26) | 27 <u>281</u> .00 |
| 28 Interest on underestimated tax (from Form 80-320, line 12) | 28 _____ .00 |
| 29 Adjusted overpayment (line 27 minus line 28) | 29 _____ .00 |
| 30 Overpayment to be applied to next year estimated tax account | 30 _____ .00 |
| 31 Voluntary contribution (from Form 80-108, part III) | 31 _____ .00 |
| 32 Overpayment refund (line 29 minus line 30 and line 31) | 32 <u>281</u> .00 |
| 33 Balance due (if line 22 is more than line 26, subtract line 26 from line 22) | 33 _____ .00 |
| 34 Interest, penalty and interest on underestimated tax (from Form 80-320, line 19) | 34 _____ .00 |
| 35 Total due (line 33 plus line 34) | 35 _____ .00 |

Farmers or Fishermen (see instructions)

REFUND
BALANCE DUE
AMOUNT YOU OWE

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



Mississippi Resident Individual Income Tax Return 2014

SSN 4 0 0 0 0 4 6 4 1

| INCOME | Column A (Taxpayer) | Column B (Spouse) |
|--------|---------------------|-------------------|
|--------|---------------------|-------------------|

| | | |
|--|-----------------------|---------------|
| 36 Wages, salaries, tips, etc. (complete Form 80-107) | 36A <u>20,505</u> .00 | 36B _____ .00 |
| 37 Business income (loss) (attach Federal Schedule C or C-EZ) | 37A _____ .00 | 37B _____ .00 |
| 38 Capital gain (loss) (attach Federal Schedule D) | 38A _____ .00 | 38B _____ .00 |
| 39 Rent, royalties, partnerships, S corporation trusts, etc. (from Form 80-108, part IV) | 39A _____ .00 | 39B _____ .00 |
| 40 Farm income (loss) (attach Federal Schedule F) | 40A _____ .00 | 40B _____ .00 |
| 41 Interest income (from Form 80-108, part II, line 3) | 41A _____ .00 | 41B _____ .00 |
| 42 Dividend income (from Form 80-108, part II, line 6) | 42A _____ .00 | 42B _____ .00 |
| 43 Alimony received | 43A _____ .00 | 43B _____ .00 |
| 44 Taxable pensions and annuities (complete Form 80-107) | 44A _____ .00 | 44B _____ .00 |
| 45 Unemployment compensation (complete Form 80-107) | 45A <u>1,160</u> .00 | 45B _____ .00 |
| 46 Other income (loss) (from Form 80-108, part V, line 10) | 46A _____ .00 | 46B _____ .00 |
| 47 Total income (add lines 36 through 46) | 47A <u>21,665</u> .00 | 47B _____ .00 |

| ADJUSTMENTS | Column A (Taxpayer) | Column B (Spouse) |
|-------------|---------------------|-------------------|
|-------------|---------------------|-------------------|

| | | |
|--|--------------------|---------------|
| 48 Payments to IRA | 48A _____ .00 | 48B _____ .00 |
| 49 Payments to self-employed SEP, SIMPLE and qualified retirement plans | 49A <u>500</u> .00 | 49B _____ .00 |
| 50 Interest penalty on early withdrawal of savings | 50A _____ .00 | 50B _____ .00 |
| 51 Alimony paid (complete below) | 51A <u>500</u> .00 | 51B _____ .00 |

Name Sandra Wood SSN 4 0 0 0 0 4 6 6 0 State: MS
 Name _____ SSN _____ State: _____
 Name _____ SSN _____ State: _____

| | | |
|---|-----------------------|---------------|
| 52 Moving expense (attach Federal Form 3903) | 52A <u>500</u> .00 | 52B _____ .00 |
| 53 National Guard or Reserve pay (enter the lesser of amount or \$15,000) | 53A <u>15,000</u> .00 | 53B _____ .00 |
| 54 Mississippi Prepaid Affordable College Tuition (MPACT) | 54A _____ .00 | 54B _____ .00 |
| 55 Mississippi Affordable College Savings (MACS) | 55A _____ .00 | 55B _____ .00 |
| 56 Self-employed health insurance deduction | 56A _____ .00 | 56B _____ .00 |
| 57 Health savings account deduction | 57A _____ .00 | 57B _____ .00 |
| 58 Total adjustments (add lines 48 through 57) | 58A <u>16,500</u> .00 | 58B _____ .00 |
| 59 Mississippi adjusted gross income (line 47 minus line 58; enter on page 1, line 13) | 59A <u>5,165</u> .00 | 59B _____ .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

Mississippi Test #2

Forms Required: MS 80-105, MS 80-108, MS 80-155, MS 80-315, and MS 80-401

Taxpayer Name: Two B Test VIII

Taxpayer SSN: 400-00-4642

Mississippi changes:

- SSN will be test numbers assigned to Mississippi
- County code – Madison (45)
- Must include the suffix of the taxpayer (VIII)
- Spouse is blind
- Taxpayer elected to have all Mississippi refund direct deposited into the following account:

| | |
|------------------------|-------------------|
| Name of Institution | Bank of America |
| Type of Account | Savings |
| Routing Transit Number | 123456780 |
| Account Number | 55443311000000002 |
- Taxpayer would like to mark; **No**, this return may not be discussed with the preparer
- Adopted a child in the tax year, SSN: 400004651
- Taxpayer took credit for taxes paid to another state, must attach a pdf copy of the other state return.



Mississippi Resident Individual Income Tax Return 2014

Amended

| | | | | |
|--|--------------------|---------------------|-------------------------------|--|
| Taxpayer First Name Two | | Initial B | Last Name Test VIII | |
| Spouse First Name Annie | | Initial T | Last Name Test | |
| Mailing Address (Number and Street, Including Rural Route) 959 Hunt Rd | | | | |
| City Madison | State MS | Zip 39110 | County Code 45 | |

SSN 4 0 0 0 0 4 6 4 2
Spouse SSN 4 0 0 0 0 4 6 4 8

- 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 |
|------------|-----|-------------------|
| Joe | C | 400004649 |
| Jamie | R | 400004650 |
| Sarah | P | 400004651 |

7 Total number of dependents (from line 6 and Form 80-491) 3

- 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 5
- 10 Line 9 x \$1,500 10 7,500.00
- 11 Enter filing status exemption 11 12,000.00
- 12 Total (line 10 plus line 11) 12 19,500.00

| MISSISSIPPI INCOME TAX | Column A (Taxpayer) | Column B (Spouse) |
|------------------------|---------------------|-------------------|
|------------------------|---------------------|-------------------|

| | | |
|---|------------------------|----------------------|
| 13 Mississippi adjusted gross income (from page 2, line 59) | 13A <u>186,018</u> .00 | 13B <u>8,830</u> .00 |
| 14 Standard or itemized deductions (if itemized, attach Form 80-108) | 14A <u>31,897</u> .00 | 14B _____ |
| 15 Exemptions (from line 12; if married filing separately use 1/2 amount) | 15A <u>19,500</u> .00 | 15B _____ |
| 16 Mississippi taxable income (line 13 minus line 14 and line 15) | 16A <u>134,621</u> .00 | 16B <u>8,830</u> .00 |
| 17 Income tax due (from Schedule of Tax Computation, see instructions) | | 17 <u>6,884</u> .00 |
| 18 Credit for tax paid to another state (attach Form 80-160) | | 18 <u>200</u> .00 |
| 19 Other credits (from Form 80-401, line 1) | | 19 <u>405</u> .00 |
| 20 Net income tax due (line 17 minus line 18 and line 19) | | 20 <u>6,279</u> .00 |
| 21 Consumer use tax (see instructions) | | 21 _____ |
| 22 Total Mississippi income tax due (line 20 plus line 21) | | 22 <u>6,279</u> .00 |

PAYMENTS

| | |
|---|---------------------|
| 23 Mississippi income tax withheld (complete Form 80-107) | 23 <u>4,750</u> .00 |
| 24 Estimated tax payments, extension payments and/or amount paid on original return | 24 <u>5,000</u> .00 |
| 25 Refund received and/or amount carried forward from original return (amended return only) | 25 _____ |
| 26 Total payments (line 23 plus line 24 minus line 25) | 26 <u>9,750</u> .00 |

REFUND OR BALANCE DUE

| | | |
|---|--|---------------------|
| 27 Overpayment (if line 26 is more than line 22, subtract line 22 from line 26) | <input type="checkbox"/> Farmers or Fishermen (see instructions) | 27 <u>3,471</u> .00 |
| 28 Interest on underestimated tax (from Form 80-320, line 12) | | 28 _____ |
| 29 Adjusted overpayment (line 27 minus line 28) | | 29 _____ |
| 30 Overpayment to be applied to next year estimated tax account | | 30 <u>2,000</u> .00 |
| 31 Voluntary contribution (from Form 80-108, part III) | | 31 <u>150</u> .00 |
| 32 Overpayment refund (line 29 minus line 30 and line 31) | REFUND | 32 <u>1,321</u> .00 |
| 33 Balance due (if line 22 is more than line 26, subtract line 26 from line 22) | BALANCE DUE | 33 _____ |
| 34 Interest, penalty and interest on underestimated tax (from Form 80-320, line 19) | | 34 _____ |
| 35 Total due (line 33 plus line 34) | AMOUNT YOU OWE | 35 _____ |

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



Mississippi Resident Individual Income Tax Return 2014

SSN 4 0 0 0 0 4 6 4 2

| INCOME | Column A (Taxpayer) | Column B (Spouse) |
|---|------------------------|------------------------|
| 36 Wages, salaries, tips, etc. (complete Form 80-107) | 36A <u>153,515</u> .00 | 36B <u>25,907</u> .00 |
| 37 Business income (loss) (attach Federal Schedule C or C-EZ) | 37A _____ .00 | 37B _____ .00 |
| 38 Capital gain (loss) (attach Federal Schedule D) | 38A <u>32,757</u> .00 | 38B <u>-3,000</u> .00 |
| 39 Rent, royalties, partnerships, S corporation trusts, etc. (from Form 80-108, part IV) | 39A <u>3,563</u> .00 | 39B _____ .00 |
| 40 Farm income (loss) (attach Federal Schedule F) | 40A _____ .00 | 40B _____ .00 |
| 41 Interest income (from Form 80-108, part II, line 3) | 41A <u>2,486</u> .00 | 41B <u>33</u> .00 |
| 42 Dividend income (from Form 80-108, part II, line 6) | 42A <u>14,434</u> .00 | 42B _____ .00 |
| 43 Alimony received | 43A _____ .00 | 43B _____ .00 |
| 44 Taxable pensions and annuities (complete Form 80-107) | 44A <u>3,433</u> .00 | 44B _____ .00 |
| 45 Unemployment compensation (complete Form 80-107) | 45A _____ .00 | 45B _____ .00 |
| 46 Other income (loss) (from Form 80-108, part V, line 10) | 46A <u>-14,109</u> .00 | 46B <u>-14,110</u> .00 |
| 47 Total income (add lines 36 through 46) | 47A <u>196,079</u> .00 | 47B <u>8,830</u> .00 |

| ADJUSTMENTS | Column A (Taxpayer) | Column B (Spouse) |
|--|------------------------|----------------------|
| 48 Payments to IRA | 48A _____ .00 | 48B _____ .00 |
| 49 Payments to self-employed SEP, SIMPLE and qualified retirement plans | 49A _____ .00 | 49B _____ .00 |
| 50 Interest penalty on early withdrawal of savings | 50A _____ .00 | 50B _____ .00 |
| 51 Alimony paid (complete below) | 51A _____ .00 | 51B _____ .00 |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">Name _____</div> <div style="width: 20%;">SSN _____</div> <div style="width: 20%;">State: _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">Name _____</div> <div style="width: 20%;">SSN _____</div> <div style="width: 20%;">State: _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">Name _____</div> <div style="width: 20%;">SSN _____</div> <div style="width: 20%;">State: _____</div> </div> | | |
| 52 Moving expense (attach Federal Form 3903) | 52A _____ .00 | 52B _____ .00 |
| 53 National Guard or Reserve pay (enter the lesser of amount or \$15,000) | 53A _____ .00 | 53B _____ .00 |
| 54 Mississippi Prepaid Affordable College Tuition (MPACT) | 54A _____ .00 | 54B _____ .00 |
| 55 Mississippi Affordable College Savings (MACS) | 55A _____ .00 | 55B _____ .00 |
| 56 Self-employed health insurance deduction | 56A <u>10,061</u> .00 | 56B _____ .00 |
| 57 Health savings account deduction | 57A _____ .00 | 57B _____ .00 |
| 58 Total adjustments (add lines 48 through 57) | 58A <u>10,061</u> .00 | 58B _____ .00 |
| 59 Mississippi adjusted gross income (line 47 minus line 58; enter on page 1, line 13) | 59A <u>186,018</u> .00 | 59B <u>8,830</u> .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



Mississippi Income / Withholding Tax Schedule 2014

Primary Taxpayer Name (As shown on Forms 80-105, 80-110, 80-205 and 81-110)

| 1 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|--|--|
| <p>Check appropriate box <input checked="" type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 <u>0 0 1 1 0 0 0 2 0</u> Employer or payer ID from W-2, 1099, K-1</p> <p>Two B Test Taxpayer Name <u>4 0 0 0 0 4 6 4 2</u> Taxpayer Social Security Number</p> | <p>MS <u>153,515</u>.00 State Mississippi Taxable Income</p> <p> <u>4,000</u>.00 Mississippi Withholding Only</p> <p> _____ .00 State Income from Other State</p> | <p>Mef Inc Employer or payer name <u>P O Box 5555</u> Address <u>Jackson MS 39206</u> City, State, ZIP</p> |

| 2 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|---|--|
| <p>Check appropriate box <input checked="" type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 <u>0 0 1 1 0 0 0 2 2</u> Employer or payer ID from W-2, 1099, K-1</p> <p>Annie T Test Taxpayer Name <u>4 0 0 0 0 4 6 4 8</u> Taxpayer Social Security Number</p> | <p>MS <u>25,907</u>.00 State Mississippi Taxable Income</p> <p> <u>750</u>.00 Mississippi Withholding Only</p> <p> _____ .00 State Income from Other State</p> | <p>The Grand Mef Inc Employer or payer name <u>P O Box 5557</u> Address <u>Jackson MS 39206</u> City, State, ZIP</p> |

| 3 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|--|--|
| <p>Check appropriate box <input type="checkbox"/> W-2 <input checked="" type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 <u>1</u> <u>0 0 1 1 0 0 0 2 6</u> Employer or payer ID from W-2, 1099, K-1</p> <p>Two B Test Taxpayer Name <u>4 0 0 0 0 4 6 4 2</u> Taxpayer Social Security Number</p> | <p>MS <u>3,433</u>.00 State Mississippi Taxable Income</p> <p> <u>0</u>.00 Mississippi Withholding Only</p> <p> _____ .00 State Income from Other State</p> | <p>My Mef Inc Employer or payer name <u>959 Hunt Rd</u> Address <u>Madison MS 39110</u> City, State, ZIP</p> |

| 4 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|--|---|
| <p>Check appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 _____ Employer or payer ID from W-2, 1099, K-1</p> <p>_____ Taxpayer Name</p> <p>_____ Taxpayer Social Security Number</p> | <p>MS _____ .00 State Mississippi Taxable Income</p> <p> _____ .00 Mississippi Withholding Only</p> <p> _____ .00 State Income from Other State</p> | <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p> |

THIS FORM MUST BE FILED EVEN IF YOU HAVE NO MISSISSIPPI WITHHOLDING



Mississippi Adjustments And Contributions 2014

Taxpayer Name
Two B Test

SSN 4 0 0 0 0 4 6 4 2

PART I: SCHEDULE A - ITEMIZED DEDUCTIONS (ATTACH FEDERAL FORM 1040 SCHEDULE A)

In the event you filed using the standard deduction on your federal return and wish to itemize for Mississippi purposes, use Federal Form 1040 Schedule A as a worksheet and transfer the information from the specific lines indicated to this Schedule A.

| | | | |
|--|----|------------|-----------|
| 1 Federal AGI from Federal Form 1040, line 38 | 1 | 223,019.00 | |
| 2 a Medical and dental expenses b Multiply line 1 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 1 by 7.5% (.075) instead c Medical and dental expense deduction (line 2a minus line 2b) | 2a | 2,898.00 | |
| | 2b | 16,726.00 | |
| | 2c | | 0.00 |
| 3 a Total taxes paid b Less state income taxes (or other taxes in lieu of) c Total taxes paid deduction (line 3a minus line 3b) | 3a | 10,304.00 | |
| | 3b | 7,604.00 | |
| | 3c | | 2,700.00 |
| 4 Total interest paid | 4 | | 15,181.00 |
| 5 Charitable contributions | 5 | | 13,876.00 |
| 6 Total casualty or theft loss (attach Federal Form 4684) | 6 | | 0.00 |
| 7 a Employee business expenses (attach Federal Form 2106) b Miscellaneous itemized deductions c Multiply line 1 by 2% (.02) d Line 7a plus line 7b minus line 7c | 7a | 3,975.00 | |
| | 7b | 625.00 | |
| | 7c | 4,460.00 | |
| | 7d | | 140.00 |
| 8 a Other miscellaneous deductions b Less Mississippi gambling losses c Other miscellaneous deduction (line 8a minus line 8b) | 8a | .00 | |
| | 8b | .00 | |
| | 8c | | .00 |
| 9 Mississippi itemized deductions (add lines 2c, 3c, 4, 5, 6, 7d, and 8c; enter here and on Resident Form 80-105, page 1, line 14 or Non-Resident Form 80-205, page 1, line 14a) | 9 | | 31,897.00 |
| 10 Mississippi itemized deductions (Federal AGI over \$152,525); see worksheet in the instructions to figure amount. Enter here and on Form 80-105, Page 1, Line 14 or Form 80-205, Page 1, Line 14a | 10 | | .00 |

PART II: SCHEDULE B - INTEREST AND DIVIDEND INCOME (FROM FEDERAL FORM 1040, SCHEDULE B)

| | | |
|--|---|-----------|
| 1 Interest income from all sources | 1 | 2,519.00 |
| 2 Amount of Mississippi nontaxable interest in line 1 | 2 | .00 |
| 3 Total Mississippi interest (line 1 minus line 2, enter here and on Form 80-105, line 41 or Form 80-205, line 42) | 3 | 2,519.00 |
| 4 Total dividends from all sources | 4 | 14,434.00 |
| 5 Amount of Mississippi nontaxable distributions reported in line 4 | 5 | .00 |
| 6 Total Mississippi dividends (line 4 minus line 5, enter here and on Form 80-105, line 42 or Form 80-205, line 43) | 6 | 14,434.00 |

PART III: VOLUNTARY CONTRIBUTION CHECK-OFFS (RESIDENTS ONLY)

You may elect to voluntarily contribute all or part (at least \$1) of your income tax refund to one or more of the funds listed below. Refer to the instruction booklet 80-100 (may be downloaded from our website www.dor.ms.gov) for an explanation of the purpose of each of these funds and how the refund donations will be used.

| | | | |
|-----------------------------|-------|---|-------|
| Military Family Relief Fund | 25.00 | Bicentennial Celebration Fund | 12.00 |
| Burn Care Fund | 13.00 | Wildlife Fisheries and Parks Foundation | 25.00 |
| Wildlife Heritage Fund | 25.00 | Commission for Volunteer Service Fund | 25.00 |
| Educational Trust Fund | 25.00 | | |

Enter total of check-offs here and on Form 80-105, page 1, line 31

150.00

Mississippi Reforestation Tax Credit 2014

Taxpayer Name Test Two

SSN 4 0 0 0 0 4 6 4 2
FEIN _____

PART I: COMPUTATION OF REFORESTATION TAX CREDIT (RTC)

| | | | |
|--|----|-------|-----|
| 1 Total expenditures during the year 2014 for seedlings, seed/acorns, seeding, planting by hand or machine, site preparation and post-planting site preparation on all eligible acres | 1 | 5 6 6 | .00 |
| 2 Total cost of approved practices as established by the Mississippi Forestry Commission (complete the worksheet on the reverse side of this form and enter the total from column C here) | 2 | 5 6 6 | .00 |
| 3 Eligible costs (enter lesser of line 1 or line 2) | 3 | 5 6 6 | .00 |
| 4 Enter 50% of amount in line 3 above or \$10,000 whichever is less; this is your RTC earned this year | 4 | 2 8 3 | .00 |
| 5a Enter the amount of RTC carried over from earlier years (attach Form 80-315 for immediate prior year) | 5a | | .00 |
| 5b Enter the current year RTC passed through to you as an investor in a pass-through entity (see K-1 forms) | 5b | | .00 |
| 6 Total Amount of RTC available to be utilized this year (pass-through entities only; add line 4, line 5a and line 5b; do not enter an amount larger than amount on line 16, Part IV below ; enter the amount on Form 83-401 and skip Part II and Part III below) | 6 | 2 8 3 | .00 |

Was either of the following elected on your Federal income tax return with respect to the qualifying expenditures on the same eligible lands on which the RTC is claimed: Investment tax credit Yes No Reforestation amortization Yes No

PART II: REFORESTATION TAX CREDIT UTILIZED THIS YEAR

(NOTE: When married taxpayers file jointly and each spouse qualifies as an eligible owner, see instructions for completion of lines 7 and 8)

| | | | |
|---|----|---------|-----|
| 7 Enter the amount of total income tax due shown on line 17, Form 80-105 and line 20, Form 80-205 (individuals); line 6, Form 83-105 (corporations) or line 2, Form 81-110 (fiduciary return) | 7 | 6 8 8 4 | .00 |
| 8 Enter the total amount of all other credit(s) available to you this year (refer to the instructions for the return you are filing for a list of available credits); do not include withholding or estimated tax payments | 8 | 4 0 5 | .00 |
| 9 Net income tax due (line 7 minus line 8) | 9 | 6 4 7 9 | .00 |
| 10 Reforestation tax credit (enter LESSER of line 6 or line 9 here and Form 83-401) | 10 | 2 8 3 | .00 |

PART III: COMPUTATION OF RTC CARRYOVER AMOUNT

| | | | |
|---|----|-------|-----|
| 11 Total reforestation tax credit available to be utilized this year (amount from line 6 above) | 11 | 2 8 3 | .00 |
| 12 Amount of RTC utilized this year (amount from line 10 above) | 12 | 2 8 3 | .00 |
| 13 Amount of RTC available to be carried forward and used in succeeding tax years (line 11 minus line 12) | 13 | 0 | .00 |

PART IV: COMPUTATION OF ACCUMULATED RTC LIFETIME CREDIT UTILIZED

| | | | |
|--|----|-----------|-----|
| 14 LIFETIME REFORESTATION TAX CREDIT ALLOWANCE | 14 | 7 5 0 0 0 | .00 |
| 15 Total RTC utilized in prior years to offset income tax due (total of amounts shown on Line 12, Part III, Form 80-315 for all prior years; pass-through entities enter total RTC passed through to investors in ALL prior years) | 15 | 2 8 3 | .00 |
| 16 Balance of lifetime RTC allowance available to be used (line 14 minus line 15; for pass-through entities, this is the balance of your lifetime RTC allowance which is available to be passed through to investors) | 16 | 7 4 7 1 7 | .00 |

PART V: CERTIFICATION OF FORESTER

In accordance with Miss. Code Ann. Section 27-7-22.15, I certify that a reforestation prescription or plan as indicated above for eligible lands owned by _____, a graduate forester of a college, school or university accredited by the Society of American Foresters or a registered forester under the Foresters Registration Law of 1977; and that the reforestation practices below have been completed and that the reforestation prescription or plan was followed.

- | | |
|---|---|
| <input type="checkbox"/> Site preparation | <input type="checkbox"/> Cost of seedlings and/or seed/acorns |
| <input type="checkbox"/> Planting by hand or machine and/or seeding | <input type="checkbox"/> Post-planting site preparation practices |

| | | |
|------------------|--------------------|------|
| Signature | Title | Date |
| Business Address | Identifying Number | |

Mississippi Reforestation Tax Credit Cost Worksheet 2014

SSN 4 0 0 0 0 4 6 4 2

FEIN _____

Please enter the name and/or county code for the county, or counties, in which the activities listed below were performed. The county codes are shown in the table included in your income tax instruction booklet.

County: Madison 45 Code _____ Code _____

I. Regeneration

| | Column A COST SUMMARY PER ACRE | Column B NUMBER OF ACRES | | Column C EXTENDED COST (Col. A x Col. B) |
|--|-----------------------------------|-----------------------------|--|--|
| Tree Planting (1) | | | | |
| Pine | | | | |
| Seedlings / Bare Root | 40.00 | | | .00 |
| Labor | 50.00 | | | .00 |
| Containerized Longleaf | | | | |
| Seedlings | 85.00 | | | .00 |
| Labor | 78.00 | | | .00 |
| Containerized Loblolly or Slash | | | | |
| Seedlings | 70.00 | | | .00 |
| Labor | 60.00 | | | .00 |
| Hardwood | | | | |
| Seedlings | 68.00 | | | .00 |
| Labor | 71.00 | | | .00 |
| Mixed Stand Regeneration | | | | |
| Seedlings | 37.00 | | | .00 |
| Labor | 33.00 | 2 | | 66.00 |
| Site-Preparation | 125.00 | | | .00 |
| Natural Regeneration | | | | |
| Site-Preparation | 100.00 | | | .00 |

II. Site-Preparation

| | | | | |
|---|--------|---|--|---------------|
| Chemical | 100.00 | 2 | | 200.00 |
| Mechanical | 190.00 | | | .00 |
| Bush Hog | 35.00 | | | .00 |
| Post Planting Site-Preparation (3) | 85.00 | | | .00 |
| Sub-Soil | 50.00 | 6 | | 300.00 |
| Site-Preparation Burn | 38.00 | | | .00 |
| TOTAL (Enter the total of Column C here and on page 1, Part I, line 2) | | | | 566.00 |

Footnotes: (1) Includes cost of seedlings and planting by hand or machine
 (2) Direct application of seeds/acorns to the site, including cost of seeds/acorns and seeding
 (3) Reduction and control of undesirable competition within the first growing season of an established crop of trees



Mississippi Tax Credit Summary Schedule 2014

(* Carryover Not Available)

SSN 4 0 0 0 0 4 6 4 2

FEIN _____

| TAX CREDIT CODES | | | |
|------------------|-------------------------------------|------|---|
| CODE | CREDIT | CODE | CREDIT |
| *02 | Premium Retaliatory | 18 | Land Donation |
| *03 | Finance Company Privilege | 19 | Broadband Technology |
| *04 | Advanced Technology/enterprise Zone | 21 | Brownfield Credit |
| 05 | Jobs Tax | 22 | Airport Cargo Charges |
| 06 | National or Regional Headquarters | 23 | Manufacturer's Investment Tax Credit |
| 07 | Research and Development Skills | 24 | Alternative Energy Jobs |
| 08 | Employer Child / Dependent Care | 25 | Child Adoption |
| 09 | Basic Skills Training or Retraining | 26 | Historic Structure Rehabilitation (Attach Statement) |
| 10 | Reforestation | | <input type="checkbox"/> Check if requesting refund in lieu of 10-year carryforward |
| *11 | Gambling License Fee | *27 | Long Term Care |
| *12 | Financial Institution Jobs | 28 | New Markets |
| 13 | Mississippi Revenue Bond Service | 29 | Biomass Energy Investment |
| 14 | Ad Valorem Inventory | 30 | Wildlife Land Use |
| 15 | Export Port Charges | 31 | Prekindergarten Credit |
| 16 | Insurance Guaranty | 32 | Headquarters Relocation Credit |
| 17 | Import Credit | *50 | Bank Share |

| INCOME TAX CREDITS | | | | | | |
|--------------------|-------------------------|--|----------------------------------|-----------------------|--------------------------|--|
| A | B | C | D | E | F | G |
| CODE | CREDIT EARNED THIS YEAR | CREDIT RECEIVED FROM PASS-THROUGH ENTITY | CREDIT CARRYOVER FROM PRIOR YEAR | CREDIT USED THIS YEAR | CREDIT EXPIRED THIS YEAR | CREDIT CARRYOVER AVAILABLE FOR NEXT YEAR (B+C+D-E-F) |

| | | | | | | |
|----|-----|--|--|-----|--|--|
| 31 | 12 | | | 12 | | |
| 10 | 283 | | | 283 | | |
| 26 | 35 | | | 35 | | |
| 25 | 75 | | | 75 | | |

1 Total income tax credit used this year (total column E; enter on Form 80-105, line 19 or Form 80-205, line 21 or Form 81-110, line 4) 1 405 .00

2 Total income tax credit available for next year (total column G) 2 0 .00

3 If code 25 is selected, enter adoptee SSN(s) here 4 0 0 0 0 4 6 4 9

Mississippi Test #3

Forms Required: MS 80-205, MS 80-108, MS 80-107

Taxpayer Name: Three O Test

Taxpayer SSN: 400-00-4643

Mississippi Changes:

- SSN will be test numbers assigned to Mississippi
- County code – Non-Resident (83)
- Spouse died on March 11, 2014
- Taxpayer and Spouse are over the age of 65
- Taxpayer is blind
- This is an Amended Return for tax year 2014
- Taxpayer is a Part-Year Resident from 01/01/2014 to 06/30/2014



Mississippi Non-Resident / Part-Year Resident Individual Income Tax Return 2014

SSN 4 0 0 0 0 4 6 4 3

| INCOME | Total Income From All Sources | Mississippi Income ONLY |
|--------|-------------------------------|-------------------------|
|--------|-------------------------------|-------------------------|

| | | |
|--|----------------------|----------------------|
| 37 Wages, salaries, tips, etc. (complete Form 80-107) | 37 _____ .00 | 37 _____ .00 |
| 38 Business income (loss) (attach Federal Schedule C or C-EZ) | 38 <u>15,000</u> .00 | 38 <u>10,000</u> .00 |
| 39 Capital gain (loss) (attach Federal Schedule D) | 39 _____ .00 | 39 _____ .00 |
| 40 Rent, royalties, partnerships, S corporation, trusts, etc. (from Form 80-108, part IV) | 40 _____ .00 | 40 _____ .00 |
| 41 Farm income (loss) (attach Federal Schedule F) | 41 <u>-607</u> .00 | 41 <u>-607</u> .00 |
| 42 Interest income (from Form 80-108, part II) | 42 <u>320</u> .00 | 42 <u>320</u> .00 |
| 43 Dividend income (from Form 80-108, part II) | 43 <u>200</u> .00 | 43 <u>200</u> .00 |
| 44 Alimony received | 44 _____ .00 | 44 _____ .00 |
| 45 Taxable pensions and annuities (complete Form 80-107) | 45 _____ .00 | 45 _____ .00 |
| 46 Unemployment compensation (complete Form 80-107) | 46 <u>2,000</u> .00 | 46 <u>1,000</u> .00 |
| 47 Other income (loss) (from Form 80-108, part V) | 47 _____ .00 | 47 _____ .00 |
| 48 Total income (add lines 37 through 47) | 48 <u>16,913</u> .00 | 48 <u>10,913</u> .00 |

| ADJUSTMENTS | Total Income From All Sources | Mississippi Income ONLY |
|-------------|-------------------------------|-------------------------|
|-------------|-------------------------------|-------------------------|

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

| | | |
|------------|-----------|--------------|
| Name _____ | SSN _____ | State: _____ |
| Name _____ | SSN _____ | State: _____ |
| Name _____ | SSN _____ | State: _____ |

| | | |
|---|-----------------------|---------------------|
| 53 Moving expense (attach Federal Form 3903) | 53 _____ .00 | 53 _____ .00 |
| 54 National Guard or Reserve pay (enter the lesser of amount or \$15,000) | 54 _____ .00 | 54 _____ .00 |
| 55 Mississippi Prepaid Affordable College Tuition (MPACT) | 55 _____ .00 | 55 _____ .00 |
| 56 Mississippi Affordable College Savings (MACS) | 56 <u>200</u> .00 | 56 <u>200</u> .00 |
| 57 Self-employed health insurance deduction | 57 <u>1,000</u> .00 | 57 <u>645</u> .00 |
| 58 Health savings account deduction | 58 <u>1,000</u> .00 | 58 <u>645</u> .00 |
| 59 Total adjustments (add lines 49 through 58) | 59 <u>2,200</u> .00 | 59 <u>1,490</u> .00 |
| 60 Adjusted gross income (line 48 minus line 59; enter total AGI on page 1, line 13b and Mississippi AGI line 13a) | 60 <u>14,713</u> .00 | 60 <u>9,423</u> .00 |
| 61 Split Mississippi AGI on line 60 between taxpayer and spouse | T 61 <u>8,903</u> .00 | S 61 <u>520</u> .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



Mississippi Income / Withholding Tax Schedule 2014

Primary Taxpayer Name (As shown on Forms 80-105, 80-110, 80-205 and 81-110)

| 1 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|---|---|
| <p>Check appropriate box <input type="checkbox"/> W-2 <input checked="" type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 <u>0 0 1 1 0 0 0 3 5</u> Employer or payer ID from W-2, 1099, K-1</p> <p>Three O Test Taxpayer Name</p> <p><u>4 0 0 0 0 4 6 4 3</u> Taxpayer Social Security Number</p> | <p>MS <u>1,000</u>.00 State Mississippi Taxable Income</p> <p><u>0</u>.00 Mississippi Withholding Only</p> <p>State <u> </u>.00 Income from Other State</p> | <p>MS Dept of Employment S C Employer or payer name</p> <p>1118 Mef Lane Address</p> <p>Jackson MS 39206 City, State, ZIP</p> |

| 2 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|--|---|
| <p>Check appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 _____</p> <p>Employer or payer ID from W-2, 1099, K-1 _____</p> <p>Taxpayer Name _____</p> <p>Taxpayer Social Security Number _____</p> | <p>MS _____ .00 State Mississippi Taxable Income</p> <p>_____ .00 Mississippi Withholding Only</p> <p>State _____ .00 Income from Other State</p> | <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p> |

| 3 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|--|---|
| <p>Check appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 _____</p> <p>Employer or payer ID from W-2, 1099, K-1 _____</p> <p>Taxpayer Name _____</p> <p>Taxpayer Social Security Number _____</p> | <p>MS _____ .00 State Mississippi Taxable Income</p> <p>_____ .00 Mississippi Withholding Only</p> <p>State _____ .00 Income from Other State</p> | <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p> |

| 4 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|--|---|
| <p>Check appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 _____</p> <p>Employer or payer ID from W-2, 1099, K-1 _____</p> <p>Taxpayer Name _____</p> <p>Taxpayer Social Security Number _____</p> | <p>MS _____ .00 State Mississippi Taxable Income</p> <p>_____ .00 Mississippi Withholding Only</p> <p>State _____ .00 Income from Other State</p> | <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p> |

THIS FORM MUST BE FILED EVEN IF YOU HAVE NO MISSISSIPPI WITHHOLDING



Mississippi Adjustments And Contributions 2014

Taxpayer Name
Three O Test

SSN 4 0 0 0 0 4 6 4 3

PART I: SCHEDULE A - ITEMIZED DEDUCTIONS (ATTACH FEDERAL FORM 1040 SCHEDULE A)

In the event you filed using the standard deduction on your federal return and wish to itemize for Mississippi purposes, use Federal Form 1040 Schedule A as a worksheet and transfer the information from the specific lines indicated to this Schedule A.

| | | | |
|--|----------|-----|----------|
| 1 Federal AGI from Federal Form 1040, line 38 | 1 _____ | .00 | |
| 2 a Medical and dental expenses b Multiply line 1 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 1 by 7.5% (.075) instead c Medical and dental expense deduction (line 2a minus line 2b) | 2a _____ | .00 | 2c _____ |
| | 2b _____ | .00 | |
| | | | |
| 3 a Total taxes paid b Less state income taxes (or other taxes in lieu of) c Total taxes paid deduction (line 3a minus line 3b) | 3a _____ | .00 | 3c _____ |
| | 3b _____ | .00 | |
| | | | |
| 4 Total interest paid | | | 4 _____ |
| 5 Charitable contributions | | | 5 _____ |
| 6 Total casualty or theft loss (attach Federal Form 4684) | | | 6 _____ |
| 7 a Employee business expenses (attach Federal Form 2106) b Miscellaneous itemized deductions c Multiply line 1 by 2% (.02) d Line 7a plus line 7b minus line 7c | 7a _____ | .00 | 7d _____ |
| | 7b _____ | .00 | |
| | 7c _____ | .00 | |
| | | | |
| 8 a Other miscellaneous deductions b Less Mississippi gambling losses c Other miscellaneous deduction (line 8a minus line 8b) | 8a _____ | .00 | 8c _____ |
| | 8b _____ | .00 | |
| | | | |
| 9 Mississippi itemized deductions (add lines 2c, 3c, 4, 5, 6, 7d, and 8c; enter here and on Resident Form 80-105, page 1, line 14 or Non-Resident Form 80-205, page 1, line 14a) | | | 9 _____ |
| 10 Mississippi itemized deductions (Federal AGI over \$152,525); see worksheet in the instructions to figure amount. Enter here and on Form 80-105, Page 1, Line 14 or Form 80-205, Page 1, Line 14a | | | 10 _____ |

PART II: SCHEDULE B - INTEREST AND DIVIDEND INCOME (FROM FEDERAL FORM 1040, SCHEDULE B)

| | | | |
|--|---|-----|-----|
| 1 Interest income from all sources | 1 | 320 | .00 |
| 2 Amount of Mississippi nontaxable interest in line 1 | 2 | 0 | .00 |
| 3 Total Mississippi interest (line 1 minus line 2, enter here and on Form 80-105, line 41 or Form 80-205, line 42) | 3 | 320 | .00 |
| 4 Total dividends from all sources | 4 | 200 | .00 |
| 5 Amount of Mississippi nontaxable distributions reported in line 4 | 5 | 0 | .00 |
| 6 Total Mississippi dividends (line 4 minus line 5, enter here and on Form 80-105, line 42 or Form 80-205, line 43) | 6 | 200 | .00 |

PART III: VOLUNTARY CONTRIBUTION CHECK-OFFS (RESIDENTS ONLY)

You may elect to voluntarily contribute all or part (at least \$1) of your income tax refund to one or more of the funds listed below. Refer to the instruction booklet 80-100 (may be downloaded from our website www.dor.ms.gov) for an explanation of the purpose of each of these funds and how the refund donations will be used.

| | | | |
|-----------------------------|-------|---|-------|
| Military Family Relief Fund | _____ | Bicentennial Celebration Fund | _____ |
| Burn Care Fund | _____ | Wildlife Fisheries and Parks Foundation | _____ |
| Wildlife Heritage Fund | _____ | Commission for Volunteer Service Fund | _____ |
| Educational Trust Fund | _____ | | |

Enter total of check-offs here and on Form 80-105, page 1, line 31 _____

Mississippi Test #4

Forms Required: MS 80-205, MS 80-108 and MS 80-107

Taxpayer Name: Four L Test

Taxpayer SSN: 400-00-4644

Mississippi Changes:

- **State Only (Unlinked) Test:** For those that support state only (unlinked) , the state only indicator will need to be present. If the software chooses not to support state only, the indicator should be blank. **However, unless we are notified prior to testing that the software will not support this program and the indicator is blank, MDOR will fail this test.**
- SSN will be test numbers assigned to Mississippi
- County code – Non Resident (83)
- Taxpayer elected to have all Mississippi refund direct deposited into the following account

| | |
|------------------------|------------------|
| Name of Institution | Chevy Chase Bank |
| Type of Account | Checking |
| Routing Transit Number | 123456780 |
| Account Number | 4433221100000000 |



Mississippi Non-Resident / Part-Year Resident Individual Income Tax Return 2014

SSN 4 0 0 0 0 4 6 4 4

| INCOME | Total Income From All Sources | Mississippi Income ONLY |
|--------|-------------------------------|-------------------------|
|--------|-------------------------------|-------------------------|

| | | |
|--|----------------------|----------------------|
| 37 Wages, salaries, tips, etc. (complete Form 80-107) | 37 <u>22,300</u> .00 | 37 <u>10,800</u> .00 |
| 38 Business income (loss) (attach Federal Schedule C or C-EZ) | 38 _____ .00 | 38 _____ .00 |
| 39 Capital gain (loss) (attach Federal Schedule D) | 39 _____ .00 | 39 _____ .00 |
| 40 Rent, royalties, partnerships, S corporation, trusts, etc. (from Form 80-108, part IV) | 40 _____ .00 | 40 _____ .00 |
| 41 Farm income (loss) (attach Federal Schedule F) | 41 _____ .00 | 41 _____ .00 |
| 42 Interest income (from Form 80-108, part II) | 42 _____ .00 | 42 _____ .00 |
| 43 Dividend income (from Form 80-108, part II) | 43 _____ .00 | 43 _____ .00 |
| 44 Alimony received | 44 _____ .00 | 44 _____ .00 |
| 45 Taxable pensions and annuities (complete Form 80-107) | 45 _____ .00 | 45 _____ .00 |
| 46 Unemployment compensation (complete Form 80-107) | 46 _____ .00 | 46 _____ .00 |
| 47 Other income (loss) (from Form 80-108, part V) | 47 _____ .00 | 47 _____ .00 |
| 48 Total income (add lines 37 through 47) | 48 <u>22,300</u> .00 | 48 <u>10,800</u> .00 |

| ADJUSTMENTS | Total Income From All Sources | Mississippi Income ONLY |
|-------------|-------------------------------|-------------------------|
|-------------|-------------------------------|-------------------------|

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

Name _____ SSN _____ State: _____
 Name _____ SSN _____ State: _____
 Name _____ SSN _____ State: _____

| | | |
|---|----------------------|----------------------|
| 53 Moving expense (attach Federal Form 3903) | 53 _____ .00 | 53 _____ .00 |
| 54 National Guard or Reserve pay (enter the lesser of amount or \$15,000) | 54 _____ .00 | 54 _____ .00 |
| 55 Mississippi Prepaid Affordable College Tuition (MPACT) | 55 _____ .00 | 55 _____ .00 |
| 56 Mississippi Affordable College Savings (MACS) | 56 _____ .00 | 56 _____ .00 |
| 57 Self-employed health insurance deduction | 57 _____ .00 | 57 _____ .00 |
| 58 Health savings account deduction | 58 _____ .00 | 58 _____ .00 |
| 59 Total adjustments (add lines 49 through 58) | 59 _____ .00 | 59 _____ .00 |
| 60 Adjusted gross income (line 48 minus line 59; enter total AGI on page 1, line 13b and Mississippi AGI line 13a) | 60 <u>22,300</u> .00 | 60 <u>10,800</u> .00 |
| 61 Split Mississippi AGI on line 60 between taxpayer and spouse | T 61 _____ .00 | S 61 _____ .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



Mississippi Adjustments And Contributions 2014

Taxpayer Name
Four L Test

SSN 4 0 0 0 0 4 6 4 4

PART I: SCHEDULE A - ITEMIZED DEDUCTIONS (ATTACH FEDERAL FORM 1040 SCHEDULE A)

In the event you filed using the standard deduction on your federal return and wish to itemize for Mississippi purposes, use Federal Form 1040 Schedule A as a worksheet and transfer the information from the specific lines indicated to this Schedule A.

| | | | |
|---|----|-----------|------------|
| 1 Federal AGI from Federal Form 1040, line 38 | 1 | 22,300.00 | |
| 2 a Medical and dental expenses | 2a | .00 | |
| b Multiply line 1 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 1 by 7.5% (.075) instead | 2b | .00 | |
| c Medical and dental expense deduction (line 2a minus line 2b) | | | 2c .00 |
| 3 a Total taxes paid | 3a | 805.00 | |
| b Less state income taxes (or other taxes in lieu of) | 3b | 805.00 | |
| c Total taxes paid deduction (line 3a minus line 3b) | | | 3c 0.00 |
| 4 Total interest paid | | | 4 1,730.00 |
| 5 Charitable contributions | | | 5 .00 |
| 6 Total casualty or theft loss (attach Federal Form 4684) | | | 6 .00 |
| 7 a Employee business expenses (attach Federal Form 2106) | 7a | 1,216.00 | |
| b Miscellaneous itemized deductions | 7b | .00 | |
| c Multiply line 1 by 2% (.02) | 7c | 446.00 | |
| d Line 7a plus line 7b minus line 7c | | | 7d 770.00 |
| 8 a Other miscellaneous deductions | 8a | .00 | |
| b Less Mississippi gambling losses | 8b | .00 | |
| c Other miscellaneous deduction (line 8a minus line 8b) | | | 8c .00 |
| 9 Mississippi itemized deductions (add lines 2c, 3c, 4, 5, 6, 7d, and 8c; enter here and on Resident Form 80-105, page 1, line 14 or Non-Resident Form 80-205, page 1, line 14a) | | | 9 2,500.00 |
| 10 Mississippi itemized deductions (Federal AGI over \$152,525); see worksheet in the instructions to figure amount. Enter here and on Form 80-105, Page 1, Line 14 or Form 80-205, Page 1, Line 14a | | | 10 .00 |

PART II: SCHEDULE B - INTEREST AND DIVIDEND INCOME (FROM FEDERAL FORM 1040, SCHEDULE B)

| | | |
|--|---|--|
| 1 Interest income from all sources | 1 | |
| 2 Amount of Mississippi nontaxable interest in line 1 | 2 | |
| 3 Total Mississippi interest (line 1 minus line 2, enter here and on Form 80-105, line 41 or Form 80-205, line 42) | 3 | |
| 4 Total dividends from all sources | 4 | |
| 5 Amount of Mississippi nontaxable distributions reported in line 4 | 5 | |
| 6 Total Mississippi dividends (line 4 minus line 5, enter here and on Form 80-105, line 42 or Form 80-205, line 43) | 6 | |

PART III: VOLUNTARY CONTRIBUTION CHECK-OFFS (RESIDENTS ONLY)

You may elect to voluntarily contribute all or part (at least \$1) of your income tax refund to one or more of the funds listed below. Refer to the instruction booklet 80-100 (may be downloaded from our website www.dor.ms.gov) for an explanation of the purpose of each of these funds and how the refund donations will be used.

| | | | |
|-----------------------------|-----|---|-----|
| Military Family Relief Fund | .00 | Bicentennial Celebration Fund | .00 |
| Burn Care Fund | .00 | Wildlife Fisheries and Parks Foundation | .00 |
| Wildlife Heritage Fund | .00 | Commission for Volunteer Service Fund | .00 |
| Educational Trust Fund | .00 | | |

Enter total of check-offs here and on Form 80-105, page 1, line 31 .00

Mississippi Test #5

Forms Required: MS 80-105, MS 80-108, MS 71-661

Taxpayer Name: Five I Test

Taxpayer SSN: 400-00-4645

Mississippi changes:

- SSN will be test number assigned to Mississippi
- Taxpayer requested to pay the liability by using the installment agreement
- Taxpayer is a farmer and did not make estimated tax payments.
- County code – Union County (73)
- Taxpayer received a W-2G from a Mississippi casino for \$1,200 and income tax withholding of \$36 (3% of gaming winnings)
- Taxpayer received a W-2G from a Louisiana casino for \$1,000 and \$0 Mississippi withholding.

Note:

Gaming winnings from a Mississippi casino with 3% Mississippi withholding are not includable or deductible on the Mississippi Income Tax Return (do not include on form MS 80-107).

Non-Mississippi gaming winnings should be reported on the MS 80-108 part 5 (Schedule N). Please refer to form MS 80-100 (Instruction Booklet) page 15.



Mississippi Resident Individual Income Tax Return 2014

Amended

| | | | | |
|---|--|---------------------|--------------------------|--------------------------|
| Taxpayer First Name Five | | Initial I | Last Name Test | |
| Spouse First Name | | Initial | Last Name | |
| Mailing Address (Number and Street, Including Rural Route) 104 Hwy 75 North | | | | |
| City New Albany | | State MS | Zip 38652 | County Code 73 |

SSN **4 0 0 0 0 4 6 4 5**
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 |
|------------|-----|-------------------|
| Bobby | C | 4 0 0 0 0 4 6 5 7 |
| Sam | C | 4 0 0 0 0 4 6 5 8 |
| | — | |
| | — | |

7 Total number of dependents (from line 6 and Form 80-491) 2

- 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 2
- 10 Line 9 x \$1,500 10 3,000.00
- 11 Enter filing status exemption 11 8,000.00
- 12 Total (line 10 plus line 11) 12 11,000.00

MISSISSIPPI INCOME TAX

| | Column A (Taxpayer) | Column B (Spouse) |
|---|-----------------------|---------------------|
| 13 Mississippi adjusted gross income (from page 2, line 59) | 13A <u>42,129</u> .00 | 13B _____ |
| 14 Standard or itemized deductions (if itemized, attach Form 80-108) | 14A <u>5,558</u> .00 | 14B _____ |
| 15 Exemptions (from line 12; if married filing separately use 1/2 amount) | 15A <u>11,000</u> .00 | 15B _____ |
| 16 Mississippi taxable income (line 13 minus line 14 and line 15) | 16A <u>25,571</u> .00 | 16B _____ |
| 17 Income tax due (from Schedule of Tax Computation, see instructions) | | 17 <u>1,129</u> .00 |
| 18 Credit for tax paid to another state (attach Form 80-160) | | 18 _____ |
| 19 Other credits (from Form 80-401, line 1) | | 19 _____ |
| 20 Net income tax due (line 17 minus line 18 and line 19) | | 20 <u>1,129</u> .00 |
| 21 Consumer use tax (see instructions) | | 21 <u>100</u> .00 |
| 22 Total Mississippi income tax due (line 20 plus line 21) | | 22 <u>1,229</u> .00 |

PAYMENTS

| | |
|---|----------|
| 23 Mississippi income tax withheld (complete Form 80-107) | 23 _____ |
| 24 Estimated tax payments, extension payments and/or amount paid on original return | 24 _____ |
| 25 Refund received and/or amount carried forward from original return (amended return only) | 25 _____ |
| 26 Total payments (line 23 plus line 24 minus line 25) | 26 _____ |

REFUND OR BALANCE DUE

| | |
|---|---------------------|
| 27 Overpayment (if line 26 is more than line 22, subtract line 22 from line 26) | 27 _____ |
| 28 Interest on underestimated tax (from Form 80-320, line 12) | 28 _____ |
| 29 Adjusted overpayment (line 27 minus line 28) | 29 _____ |
| 30 Overpayment to be applied to next year estimated tax account | 30 _____ |
| 31 Voluntary contribution (from Form 80-108, part III) | 31 _____ |
| 32 Overpayment refund (line 29 minus line 30 and line 31) | 32 _____ |
| 33 Balance due (if line 22 is more than line 26, subtract line 26 from line 22) | 33 <u>1,229</u> .00 |
| 34 Interest, penalty and interest on underestimated tax (from Form 80-320, line 19) | 34 _____ |
| 35 Total due (line 33 plus line 34) | 35 <u>1,229</u> .00 |

Farmers or Fishermen (see instructions)

REFUND
BALANCE DUE
AMOUNT YOU OWE

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



Mississippi Resident Individual Income Tax Return 2014

SSN 4 0 0 0 0 4 6 4 5

| INCOME | Column A (Taxpayer) | Column B (Spouse) |
|--------|---------------------|-------------------|
|--------|---------------------|-------------------|

| | | |
|--|-----------------------|---------------|
| 36 Wages, salaries, tips, etc. (complete Form 80-107) | 36A <u>2,000</u> .00 | 36B _____ .00 |
| 37 Business income (loss) (attach Federal Schedule C or C-EZ) | 37A <u>5,623</u> .00 | 37B _____ .00 |
| 38 Capital gain (loss) (attach Federal Schedule D) | 38A _____ .00 | 38B _____ .00 |
| 39 Rent, royalties, partnerships, S corporation trusts, etc. (from Form 80-108, part IV) | 39A _____ .00 | 39B _____ .00 |
| 40 Farm income (loss) (attach Federal Schedule F) | 40A <u>35,000</u> .00 | 40B _____ .00 |
| 41 Interest income (from Form 80-108, part II, line 3) | 41A <u>1,268</u> .00 | 41B _____ .00 |
| 42 Dividend income (from Form 80-108, part II, line 6) | 42A <u>238</u> .00 | 42B _____ .00 |
| 43 Alimony received | 43A <u>1,000</u> .00 | 43B _____ .00 |
| 44 Taxable pensions and annuities (complete Form 80-107) | 44A _____ .00 | 44B _____ .00 |
| 45 Unemployment compensation (complete Form 80-107) | 45A _____ .00 | 45B _____ .00 |
| 46 Other income (loss) (from Form 80-108, part V, line 10) | 46A <u>1,000</u> .00 | 46B _____ .00 |
| 47 Total income (add lines 36 through 46) | 47A <u>46,129</u> .00 | 47B _____ .00 |

| ADJUSTMENTS | Column A (Taxpayer) | Column B (Spouse) |
|-------------|---------------------|-------------------|
|-------------|---------------------|-------------------|

| | | |
|--|----------------------|---------------|
| 48 Payments to IRA | 48A <u>1,500</u> .00 | 48B _____ .00 |
| 49 Payments to self-employed SEP, SIMPLE and qualified retirement plans | 49A _____ .00 | 49B _____ .00 |
| 50 Interest penalty on early withdrawal of savings | 50A <u>1,000</u> .00 | 50B _____ .00 |
| 51 Alimony paid (complete below) | 51A _____ .00 | 51B _____ .00 |

| | | |
|------------|-----------|--------------|
| Name _____ | SSN _____ | State: _____ |
| Name _____ | SSN _____ | State: _____ |
| Name _____ | SSN _____ | State: _____ |

| | | |
|---|-----------------------|---------------|
| 52 Moving expense (attach Federal Form 3903) | 52A _____ .00 | 52B _____ .00 |
| 53 National Guard or Reserve pay (enter the lesser of amount or \$15,000) | 53A _____ .00 | 53B _____ .00 |
| 54 Mississippi Prepaid Affordable College Tuition (MPACT) | 54A _____ .00 | 54B _____ .00 |
| 55 Mississippi Affordable College Savings (MACS) | 55A <u>1,000</u> .00 | 55B _____ .00 |
| 56 Self-employed health insurance deduction | 56A _____ .00 | 56B _____ .00 |
| 57 Health savings account deduction | 57A <u>500</u> .00 | 57B _____ .00 |
| 58 Total adjustments (add lines 48 through 57) | 58A <u>4,000</u> .00 | 58B _____ .00 |
| 59 Mississippi adjusted gross income (line 47 minus line 58; enter on page 1, line 13) | 59A <u>42,129</u> .00 | 59B _____ .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



Mississippi Adjustments And Contributions 2014

Taxpayer Name
Five I Test

SSN 4 0 0 0 0 4 6 4 5

PART I: SCHEDULE A - ITEMIZED DEDUCTIONS (ATTACH FEDERAL FORM 1040 SCHEDULE A)

In the event you filed using the standard deduction on your federal return and wish to itemize for Mississippi purposes, use Federal Form 1040 Schedule A as a worksheet and transfer the information from the specific lines indicated to this Schedule A.

| | | | |
|--|-------|-----------|--|
| 1 Federal AGI from Federal Form 1040, line 38 | 1 | 43,129.00 | |
| 2 a Medical and dental expenses b Multiply line 1 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 1 by 7.5% (.075) instead c Medical and dental expense deduction (line 2a minus line 2b) | 2a | .00 | |
| | 2b | .00 | |
| | 2c | 0.00 | |
| 3 a Total taxes paid b Less state income taxes (or other taxes in lieu of) c Total taxes paid deduction (line 3a minus line 3b) | 3a | .00 | |
| | 3b | .00 | |
| | 3c | .00 | |
| 4 Total interest paid | 4 | 4,946.00 | |
| 5 Charitable contributions | 5 | 575.00 | |
| 6 Total casualty or theft loss (attach Federal Form 4684) | 6 | 0.00 | |
| 7 a Employee business expenses (attach Federal Form 2106) b Miscellaneous itemized deductions c Multiply line 1 by 2% (.02) d Line 7a plus line 7b minus line 7c | 7a | 900.00 | |
| | 7b | .00 | |
| | 7c | 863.00 | |
| 7d | 37.00 | | |
| 8 a Other miscellaneous deductions b Less Mississippi gambling losses c Other miscellaneous deduction (line 8a minus line 8b) | 8a | .00 | |
| | 8b | .00 | |
| | 8c | .00 | |
| 9 Mississippi itemized deductions (add lines 2c, 3c, 4, 5, 6, 7d, and 8c; enter here and on Resident Form 80-105, page 1, line 14 or Non-Resident Form 80-205, page 1, line 14a) | 9 | 5,558.00 | |
| 10 Mississippi itemized deductions (Federal AGI over \$152,525); see worksheet in the instructions to figure amount. Enter here and on Form 80-105, Page 1, Line 14 or Form 80-205, Page 1, Line 14a | 10 | .00 | |

PART II: SCHEDULE B - INTEREST AND DIVIDEND INCOME (FROM FEDERAL FORM 1040, SCHEDULE B)

| | | | |
|--|---|----------|--|
| 1 Interest income from all sources | 1 | 1,473.00 | |
| 2 Amount of Mississippi nontaxable interest in line 1 | 2 | 205.00 | |
| 3 Total Mississippi interest (line 1 minus line 2, enter here and on Form 80-105, line 41 or Form 80-205, line 42) | 3 | 1,268.00 | |
| 4 Total dividends from all sources | 4 | 981.00 | |
| 5 Amount of Mississippi nontaxable distributions reported in line 4 | 5 | 743.00 | |
| 6 Total Mississippi dividends (line 4 minus line 5, enter here and on Form 80-105, line 42 or Form 80-205, line 43) | 6 | 238.00 | |

PART III: VOLUNTARY CONTRIBUTION CHECK-OFFS (RESIDENTS ONLY)

You may elect to voluntarily contribute all or part (at least \$1) of your income tax refund to one or more of the funds listed below. Refer to the instruction booklet 80-100 (may be downloaded from our website www.dor.ms.gov) for an explanation of the purpose of each of these funds and how the refund donations will be used.

| | | | |
|-----------------------------|-----------|---|-----------|
| Military Family Relief Fund | _____ .00 | Bicentennial Celebration Fund | _____ .00 |
| Burn Care Fund | _____ .00 | Wildlife Fisheries and Parks Foundation | _____ .00 |
| Wildlife Heritage Fund | _____ .00 | Commission for Volunteer Service Fund | _____ .00 |
| Educational Trust Fund | _____ .00 | | |

Enter total of check-offs here and on Form 80-105, page 1, line 31 _____ .00

Mississippi Test #6

Forms Required: MS 80-105, MS 80-107 and MS 80-491

Taxpayer Name: Six R Test

Taxpayer SSN: 400004646

Mississippi Changes:

- SSN will be test numbers assigned to Mississippi
- County code – Harrison (24)
- Taxpayer elected to have overpayment carried forward to next year estimates
- Must include MS80-491 in software for taxpayer copy only.



Mississippi Resident Individual Income Tax Return 2014

Amended

| | | | | |
|--|--------------------|---------------------|--------------------------|--|
| Taxpayer First Name Six | | Initial R | Last Name Test | |
| Spouse First Name Rita | | Initial E | Last Name Test | |
| Mailing Address (Number and Street, Including Rural Route) 10 Brown Avenue | | | | |
| City Biloxi | State MS | Zip 39532 | County Code 24 | |

SSN 4 0 0 0 0 4 6 4 6
Spouse SSN 4 0 0 0 0 4 6 6 0

- 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 |
|---------------|-----|-------------------|
| See Statement | — | |
| | — | |
| | — | |
| | — | |

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

- 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 6

10 Line 9 x \$1,500 10 9,000.00
 11 Enter filing status exemption 11 12,000.00
 12 Total (line 10 plus line 11) 12 21,000.00

MISSISSIPPI INCOME TAX

| | Column A (Taxpayer) | Column B (Spouse) |
|---|---------------------|-----------------------|
| 13 Mississippi adjusted gross income (from page 2, line 59) | 13A _____ .00 | 13B <u>28,400</u> .00 |
| 14 Standard or itemized deductions (if itemized, attach Form 80-108) | 14A _____ .00 | 14B <u>4,600</u> .00 |
| 15 Exemptions (from line 12; if married filing separately use 1/2 amount) | 15A _____ .00 | 15B <u>21,000</u> .00 |
| 16 Mississippi taxable income (line 13 minus line 14 and line 15) | 16A _____ .00 | 16B <u>2,800</u> .00 |
| 17 Income tax due (from Schedule of Tax Computation, see instructions) | | 17 <u>84</u> .00 |
| 18 Credit for tax paid to another state (attach Form 80-160) | | 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 <u>84</u> .00 |
| 21 Consumer use tax (see instructions) | | 21 _____ .00 |
| 22 Total Mississippi income tax due (line 20 plus line 21) | | 22 <u>84</u> .00 |

PAYMENTS

| | |
|---|---------------------|
| 23 Mississippi income tax withheld (complete Form 80-107) | 23 <u>1,704</u> .00 |
| 24 Estimated tax payments, extension payments and/or amount paid on original return | 24 _____ .00 |
| 25 Refund received and/or amount carried forward from original return (amended return only) | 25 _____ .00 |
| 26 Total payments (line 23 plus line 24 minus line 25) | 26 <u>1,704</u> .00 |

REFUND OR BALANCE DUE

| | |
|---|---------------------|
| 27 Overpayment (if line 26 is more than line 22, subtract line 22 from line 26) | 27 <u>1,620</u> .00 |
| 28 Interest on underestimated tax (from Form 80-320, line 12) | 28 _____ .00 |
| 29 Adjusted overpayment (line 27 minus line 28) | 29 <u>1,620</u> .00 |
| 30 Overpayment to be applied to next year estimated tax account | 30 <u>1,620</u> .00 |
| 31 Voluntary contribution (from Form 80-108, part III) | 31 _____ .00 |
| 32 Overpayment refund (line 29 minus line 30 and line 31) | 32 _____ .00 |
| 33 Balance due (if line 22 is more than line 26, subtract line 26 from line 22) | 33 _____ .00 |
| 34 Interest, penalty and interest on underestimated tax (from Form 80-320, line 19) | 34 _____ .00 |
| 35 Total due (line 33 plus line 34) | 35 _____ .00 |

Farmers or Fishermen (see instructions)

REFUND
BALANCE DUE
AMOUNT YOU OWE

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



Mississippi Resident Individual Income Tax Return 2014

SSN 4 0 0 0 0 4 6 4 6

| INCOME | Column A (Taxpayer) | Column B (Spouse) |
|---|---------------------|---------------------|
| 36 Wages, salaries, tips, etc. (complete Form 80-107) | 36A _____ .00 | 36B _____ 28,400.00 |
| 37 Business income (loss) (attach Federal Schedule C or C-EZ) | 37A _____ .00 | 37B _____ .00 |
| 38 Capital gain (loss) (attach Federal Schedule D) | 38A _____ .00 | 38B _____ .00 |
| 39 Rent, royalties, partnerships, S corporation trusts, etc. (from Form 80-108, part IV) | 39A _____ .00 | 39B _____ .00 |
| 40 Farm income (loss) (attach Federal Schedule F) | 40A _____ .00 | 40B _____ .00 |
| 41 Interest income (from Form 80-108, part II, line 3) | 41A _____ .00 | 41B _____ .00 |
| 42 Dividend income (from Form 80-108, part II, line 6) | 42A _____ .00 | 42B _____ .00 |
| 43 Alimony received | 43A _____ .00 | 43B _____ .00 |
| 44 Taxable pensions and annuities (complete Form 80-107) | 44A _____ .00 | 44B _____ .00 |
| 45 Unemployment compensation (complete Form 80-107) | 45A _____ .00 | 45B _____ .00 |
| 46 Other income (loss) (from Form 80-108, part V, line 10) | 46A _____ .00 | 46B _____ .00 |
| 47 Total income (add lines 36 through 46) | 47A _____ .00 | 47B _____ 28,400.00 |

| ADJUSTMENTS | Column A (Taxpayer) | Column B (Spouse) |
|---|---------------------|-------------------|
| 48 Payments to IRA | 48A _____ .00 | 48B _____ .00 |
| 49 Payments to self-employed SEP, SIMPLE and qualified retirement plans | 49A _____ .00 | 49B _____ .00 |
| 50 Interest penalty on early withdrawal of savings | 50A _____ .00 | 50B _____ .00 |
| 51 Alimony paid (complete below) | 51A _____ .00 | 51B _____ .00 |

| | | |
|------------|-----------|--------------|
| Name _____ | SSN _____ | State: _____ |
| Name _____ | SSN _____ | State: _____ |
| Name _____ | SSN _____ | State: _____ |

| | | |
|---|---------------|---------------------|
| 52 Moving expense (attach Federal Form 3903) | 52A _____ .00 | 52B _____ .00 |
| 53 National Guard or Reserve pay (enter the lesser of amount or \$15,000) | 53A _____ .00 | 53B _____ .00 |
| 54 Mississippi Prepaid Affordable College Tuition (MPACT) | 54A _____ .00 | 54B _____ .00 |
| 55 Mississippi Affordable College Savings (MACS) | 55A _____ .00 | 55B _____ .00 |
| 56 Self-employed health insurance deduction | 56A _____ .00 | 56B _____ .00 |
| 57 Health savings account deduction | 57A _____ .00 | 57B _____ .00 |
| 58 Total adjustments (add lines 48 through 57) | 58A _____ .00 | 58B _____ .00 |
| 59 Mississippi adjusted gross income (line 47 minus line 58; enter on page 1, line 13) | 59A _____ .00 | 59B _____ 28,400.00 |

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



Mississippi Individual Income Tax Statement of Additional Dependents 2014



| | | |
|--|---------------------|--------------------------|
| Taxpayer First Name Six | Initial R | Last Name Test |
| Spouse First Name Rita | Initial E | Last Name Test |
| Mailing Address (Number and Street, Including Rural Route) 10 Brown Avenue | | |
| City Biloxi | State MS | Zip 39532 |
| | | County Code 24 |

SSN 4 0 0 0 0 4 6 4 6

Spouse SSN 4 0 0 0 0 4 6 6 0

A dependent is a relative or other person who qualifies for federal income tax purposes as a dependent of the taxpayer. Enter the dependent's name (Column A), the dependent's relationship to taxpayer (Column B), and the dependent's social security number (Column C).

| (A) DEPENDENT'S NAME | (B) DEPENDENT <small>Enter "C" for child, "P" for parent and "R" for relative</small> | (C) DEPENDENT'S SSN |
|----------------------|--|--------------------------|
| 1 <u>BillTest</u> | <u>C</u> | <u>4 0 0 0 0 4 6 6 1</u> |
| 2 <u>Bob Test</u> | <u>P</u> | <u>4 0 0 0 0 4 6 6 2</u> |
| 3 <u>Amelia Test</u> | <u>C</u> | <u>4 0 0 0 0 4 6 6 3</u> |
| 4 <u>Joy Test</u> | <u>R</u> | <u>4 0 0 0 0 4 6 6 4</u> |
| 5 <u>Mary Test</u> | <u>P</u> | <u>4 0 0 0 0 4 6 6 5</u> |
| 6 <u>John Test</u> | <u>C</u> | <u>4 0 0 0 0 4 6 6 6</u> |
| 7 _____ | _____ | _____ |
| 8 _____ | _____ | _____ |
| 9 _____ | _____ | _____ |
| 10 _____ | _____ | _____ |
| 11 _____ | _____ | _____ |
| 12 _____ | _____ | _____ |
| 13 _____ | _____ | _____ |
| 14 _____ | _____ | _____ |
| 15 _____ | _____ | _____ |



Mississippi Test #7

Forms Required: MS 80-205, MS 80-107, MS 80-315 and MS 80-401

Taxpayer Name: Seven J Test

Taxpayer SSN: 400-00-4647

Mississippi Changes:

- SSN will be test numbers assigned to Mississippi
- County code – Non-Resident (83)
- Taxpayer is a Part Year Resident from 01/01/2014 to 06/30/2014
- Taxpayer would like to pay using ACH debit



Mississippi Non-Resident / Part-Year Resident Individual Income Tax Return 2014

Amended

Non-Resident Part-Year, Tax Year Beginning 2014/01/01 and Ending 2014/06/30

| | | | | |
|---|--------------------|---------------------|--------------------------|--|
| Taxpayer First Name Seven | | Initial J | Last Name Test | |
| Spouse First Name | | Initial | Last Name | |
| Mailing Address (Number and Street, Including Rural Route) USS Robert E Lee | | | | |
| City FPO | State AP | Zip 96269 | County Code 83 | |

SSN 4 0 0 0 0 4 6 4 7
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) | | | 8 <input type="checkbox"/> Taxpayer Age 65 or Over | <input type="checkbox"/> Spouse Age 65 or Over |
| 6 (A) Name | (B) | (C) Dependent SSN | <input type="checkbox"/> Taxpayer Blind | <input type="checkbox"/> Spouse Blind |
| <u>Amelia</u> | <u>C</u> | <u>4 0 0 0 0 4 6 5 9</u> | 9 Total dependents line 7 plus number of boxes checked line 8 <u>1</u> | |
| 7 Total number of dependents (from line 6 and Form 80-491) <u>1</u> | | | 10 Line 9 x \$1,500 | 10 <u>1,500</u> .00 |
| | | | 11 Enter filing status exemption | 11 <u>8,000</u> .00 |
| | | | 12 Total (line 10 plus line 11) | 12 <u>9,500</u> .00 |

PRORATION (COMPLETE PAGE 2 BEFORE PROCEEDING FURTHER)

| Income | Deductions | Exemptions |
|---|--|---|
| 13a Mississippi adjusted gross income <u>20,830</u> .00 | 14a Standard or itemized deductions <u>3,400</u> .00 | 15a Exemptions (from line 12; if married filing separate, use 1/2 amount) <u>9,500</u> .00 |
| b Adjusted gross income from all sources <u>23,600</u> .00 | b Mississippi deductions (line 14a multiplied by line 13c) <u>3,001</u> .00 | b Mississippi exemption (line 15a multiplied by line 13c) <u>8,385</u> .00 |
| c Line 13a divided by line 13b <u>88.26</u> % | | |

MISSISSIPPI INCOME TAX

| | Column A (Taxpayer) | Column B (Spouse) |
|---|--|-------------------|
| 16 Mississippi adjusted gross income (from page 2, line 60 or line 61) | 16A <u>20,830</u> .00 | 16B _____ |
| 17 Standard or itemized deductions (from line 14b; if itemized, attach Form 80-108) | 17A <u>3,001</u> .00 | 17B _____ |
| 18 Exemption (from line 15b) | 18A <u>8,385</u> .00 | 18B _____ |
| 19 Mississippi taxable income (line 16 minus line 17 and line 18) | 19A <u>9,444</u> .00 | 19B _____ |
| 20 Income tax due (from Schedule of Tax Computation, see instructions) | | 20 <u>328</u> .00 |
| 21 Other credits (from Form 80-401, line 1) | | 21 <u>100</u> .00 |
| 22 Net income tax due (line 20 minus line 21) | | 22 <u>228</u> .00 |
| 23 Consumer use tax (see instructions) | | 23 _____ |
| 24 Total Mississippi income tax due (line 22 plus line 23) | | 24 <u>228</u> .00 |
| 25 Mississippi income tax withheld (complete Form 80-107) | | 25 _____ |
| 26 Estimated tax payments, extension payments and/or amount paid on original return | | 26 _____ |
| 27 Refund received and/or amount carried forward from original return (amended return only) | | 27 _____ |
| 28 Total payments (line 25 plus line 26 minus line 27) | | 28 _____ |
| 29 Overpayment (if line 28 is more than line 24, subtract line 24 from line 28) | <input type="checkbox"/> Farmers or Fishermen (see instructions) | 29 _____ |
| 30 Interest on underestimated tax (from Form 80-320, line 12) | | 30 _____ |
| 31 Adjusted overpayment (line 29 minus line 30) | | 31 _____ |
| 32 Overpayment to be applied to next year estimated tax account | | 32 _____ |
| 33 Overpayment refund (line 31 minus line 32) | | 33 _____ |
| 34 Balance due (if line 24 is more than line 28, subtract line 28 from line 24) | REFUND | 34 <u>228</u> .00 |
| 35 Interest, penalty and interest on underestimated tax (from Form 80-320, line 19) | BALANCE DUE | 35 _____ |
| 36 Total due (line 34 plus line 35) | AMOUNT YOU OWE | 36 <u>228</u> .00 |

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



Mississippi Non-Resident / Part-Year Resident Individual Income Tax Return 2014

SSN 4 0 0 0 0 4 6 4 7

| INCOME | Total Income From All Sources | Mississippi Income ONLY |
|--------|-------------------------------|-------------------------|
|--------|-------------------------------|-------------------------|

| | | |
|--|----------------------------|----------------------------|
| 37 Wages, salaries, tips, etc. (complete Form 80-107) | 37 <u>26,600</u> .00 | 37 <u>24,800</u> .00 |
| 38 Business income (loss) (attach Federal Schedule C or C-EZ) | 38 _____ .00 | 38 _____ .00 |
| 39 Capital gain (loss) (attach Federal Schedule D) | 39 _____ .00 | 39 _____ .00 |
| 40 Rent, royalties, partnerships, S corporation, trusts, etc. (from Form 80-108, part IV) | 40 _____ .00 | 40 _____ .00 |
| 41 Farm income (loss) (attach Federal Schedule F) | 41 _____ .00 | 41 _____ .00 |
| 42 Interest income (from Form 80-108, part II) | 42 _____ .00 | 42 _____ .00 |
| 43 Dividend income (from Form 80-108, part II) | 43 _____ .00 | 43 _____ .00 |
| 44 Alimony received | 44 <u>1,500</u> .00 | 44 _____ .00 |
| 45 Taxable pensions and annuities (complete Form 80-107) | 45 <u>3,000</u> .00 | 45 <u>3,000</u> .00 |
| 46 Unemployment compensation (complete Form 80-107) | 46 _____ .00 | 46 _____ .00 |
| 47 Other income (loss) (from Form 80-108, part V) | 47 _____ .00 | 47 _____ .00 |
| 48 Total income (add lines 37 through 47) | 48 <u>31,100</u>.00 | 48 <u>27,800</u>.00 |

| ADJUSTMENTS | Total Income From All Sources | Mississippi Income ONLY |
|-------------|-------------------------------|-------------------------|
|-------------|-------------------------------|-------------------------|

| | | |
|---|---------------------|---------------------|
| 49 Payments to IRA | 49 <u>3,000</u> .00 | 49 <u>2,682</u> .00 |
| 50 Payments to self-employed SEP, SIMPLE and qualified retirement plans | 50 <u>1,500</u> .00 | 50 <u>1,341</u> .00 |
| 51 Interest penalty on early withdrawal of savings | 51 <u>1,500</u> .00 | 51 <u>1,500</u> .00 |
| 52 Alimony paid (complete below) | 52 _____ .00 | 52 _____ .00 |

Name _____ SSN _____ State: _____
 Name _____ SSN _____ State: _____
 Name _____ SSN _____ State: _____

| | | |
|---|----------------------------|----------------------------|
| 53 Moving expense (attach Federal Form 3903) | 53 <u>500</u> .00 | 53 <u>447</u> .00 |
| 54 National Guard or Reserve pay (enter the lesser of amount or \$15,000) | 54 <u>1,000</u> .00 | 54 <u>1,000</u> .00 |
| 55 Mississippi Prepaid Affordable College Tuition (MPACT) | 55 _____ .00 | 55 _____ .00 |
| 56 Mississippi Affordable College Savings (MACS) | 56 _____ .00 | 56 _____ .00 |
| 57 Self-employed health insurance deduction | 57 _____ .00 | 57 _____ .00 |
| 58 Health savings account deduction | 58 _____ .00 | 58 _____ .00 |
| 59 Total adjustments (add lines 49 through 58) | 59 <u>7,500</u>.00 | 59 <u>6,970</u>.00 |
| 60 Adjusted gross income (line 48 minus line 59; enter total AGI on page 1, line 13b and Mississippi AGI line 13a) | 60 <u>23,600</u>.00 | 60 <u>20,830</u>.00 |
| 61 Split Mississippi AGI on line 60 between taxpayer and spouse | T 61 _____ .00 | S 61 _____ .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 |

Mississippi Reforestation Tax Credit 2014

Taxpayer Name Seven J Test

SSN 4 0 0 0 0 4 6 4 7
FEIN _____

PART I: COMPUTATION OF REFORESTATION TAX CREDIT (RTC)

| | | | |
|--|----|-----|-----|
| 1 Total expenditures during the year 2014 for seedlings, seed/acorns, seeding, planting by hand or machine, site preparation and post-planting site preparation on all eligible acres | 1 | 100 | .00 |
| 2 Total cost of approved practices as established by the Mississippi Forestry Commission (complete the worksheet on the reverse side of this form and enter the total from column C here) | 2 | 100 | .00 |
| 3 Eligible costs (enter lesser of line 1 or line 2) | 3 | 100 | .00 |
| 4 Enter 50% of amount in line 3 above or \$10,000 whichever is less; this is your RTC earned this year | 4 | 50 | .00 |
| 5a Enter the amount of RTC carried over from earlier years (attach Form 80-315 for immediate prior year) | 5a | | .00 |
| 5b Enter the current year RTC passed through to you as an investor in a pass-through entity (see K-1 forms) | 5b | | .00 |
| 6 Total Amount of RTC available to be utilized this year (pass-through entities only; add line 4, line 5a and line 5b; do not enter an amount larger than amount on line 16, Part IV below ; enter the amount on Form 83-401 and skip Part II and Part III below) | 6 | 50 | .00 |

Was either of the following elected on your Federal income tax return with respect to the qualifying expenditures on the same eligible lands on which the RTC is claimed: Investment tax credit Yes No Reforestation amortization Yes No

PART II: REFORESTATION TAX CREDIT UTILIZED THIS YEAR

(NOTE: When married taxpayers file jointly and each spouse qualifies as an eligible owner, see instructions for completion of lines 7 and 8)

| | | | |
|---|----|-----|-----|
| 7 Enter the amount of total income tax due shown on line 17, Form 80-105 and line 20, Form 80-205 (individuals); line 6, Form 83-105 (corporations) or line 2, Form 81-110 (fiduciary return) | 7 | 328 | .00 |
| 8 Enter the total amount of all other credit(s) available to you this year (refer to the instructions for the return you are filing for a list of available credits); do not include withholding or estimated tax payments | 8 | 50 | .00 |
| 9 Net income tax due (line 7 minus line 8) | 9 | 278 | .00 |
| 10 Reforestation tax credit (enter LESSER of line 6 or line 9 here and Form 83-401) | 10 | 50 | .00 |

PART III: COMPUTATION OF RTC CARRYOVER AMOUNT

| | | | |
|---|----|----|-----|
| 11 Total reforestation tax credit available to be utilized this year (amount from line 6 above) | 11 | 50 | .00 |
| 12 Amount of RTC utilized this year (amount from line 10 above) | 12 | 50 | .00 |
| 13 Amount of RTC available to be carried forward and used in succeeding tax years (line 11 minus line 12) | 13 | 0 | .00 |

PART IV: COMPUTATION OF ACCUMULATED RTC LIFETIME CREDIT UTILIZED

| | | | |
|--|----|-----------|-----|
| 14 LIFETIME REFORESTATION TAX CREDIT ALLOWANCE | 14 | 7 5 0 0 0 | .00 |
| 15 Total RTC utilized in prior years to offset income tax due (total of amounts shown on Line 12, Part III, Form 80-315 for all prior years; pass-through entities enter total RTC passed through to investors in ALL prior years) | 15 | 50 | .00 |
| 16 Balance of lifetime RTC allowance available to be used (line 14 minus line 15; for pass-through entities, this is the balance of your lifetime RTC allowance which is available to be passed through to investors) | 16 | 74,950 | .00 |

PART V: CERTIFICATION OF FORESTER

In accordance with Miss. Code Ann. Section 27-7-22.15, I certify that a reforestation prescription or plan as indicated above for eligible lands owned by _____, a graduate forester of a college, school or university accredited by the Society of American Foresters or a registered forester under the Foresters Registration Law of 1977; and that the reforestation practices below have been completed and that the reforestation prescription or plan was followed.

- | | |
|---|---|
| <input type="checkbox"/> Site preparation | <input type="checkbox"/> Cost of seedlings and/or seed/acorns |
| <input type="checkbox"/> Planting by hand or machine and/or seeding | <input type="checkbox"/> Post-planting site preparation practices |

| | | |
|------------------|--------------------|------|
| Signature | Title | Date |
| Business Address | Identifying Number | |

Mississippi Reforestation Tax Credit Cost Worksheet 2014

SSN 4 0 0 0 0 4 6 4 7

FEIN _____

Please enter the name and/or county code for the county, or counties, in which the activities listed below were performed. The county codes are shown in the table included in your income tax instruction booklet.

County: Hinds 25
Code Code Code

I. Regeneration

| | Column A COST SUMMARY PER ACRE | Column B NUMBER OF ACRES | | Column C EXTENDED COST <small>(Col. A x Col. B)</small> |
|--|-----------------------------------|-----------------------------|--|---|
| Tree Planting (1) | | | | |
| Pine | | | | |
| Seedlings / Bare Root | 40.00 | | | .00 |
| Labor | 50.00 | <u>2</u> | | <u>100.00</u> |
| Containerized Longleaf | | | | |
| Seedlings | 85.00 | | | .00 |
| Labor | 78.00 | | | .00 |
| Containerized Loblolly or Slash | | | | |
| Seedlings | 70.00 | | | .00 |
| Labor | 60.00 | | | .00 |
| Hardwood | | | | |
| Seedlings | 68.00 | | | .00 |
| Labor | 71.00 | | | .00 |
| Mixed Stand Regeneration | | | | |
| Seedlings | 37.00 | | | .00 |
| Labor | 33.00 | | | .00 |
| Site-Preparation | 125.00 | | | .00 |
| Natural Regeneration | | | | |
| Site-Preparation | 100.00 | | | .00 |

II. Site-Preparation

| | | | | |
|---|--------|--|--|-----|
| Chemical | 100.00 | | | .00 |
| Mechanical | 190.00 | | | .00 |
| Bush Hog | 35.00 | | | .00 |
| Post Planting Site-Preparation (3) | 85.00 | | | .00 |
| Sub-Soil | 50.00 | | | .00 |
| Site-Preparation Burn | 38.00 | | | .00 |
| TOTAL (Enter the total of Column C here and on page 1, Part I, line 2) | | | | .00 |

Footnotes: (1) Includes cost of seedlings and planting by hand or machine
 (2) Direct application of seeds/acorns to the site, including cost of seeds/acorns and seeding
 (3) Reduction and control of undesirable competition within the first growing season of an established crop of trees



Mississippi Tax Credit Summary Schedule 2014

(* Carryover Not Available)

SSN 4 0 0 0 0 4 6 4 7

FEIN _____

| TAX CREDIT CODES | | | |
|------------------|-------------------------------------|------|---|
| CODE | CREDIT | CODE | CREDIT |
| *02 | Premium Retaliatory | 18 | Land Donation |
| *03 | Finance Company Privilege | 19 | Broadband Technology |
| *04 | Advanced Technology/enterprise Zone | 21 | Brownfield Credit |
| 05 | Jobs Tax | 22 | Airport Cargo Charges |
| 06 | National or Regional Headquarters | 23 | Manufacturer's Investment Tax Credit |
| 07 | Research and Development Skills | 24 | Alternative Energy Jobs |
| 08 | Employer Child / Dependent Care | 25 | Child Adoption |
| 09 | Basic Skills Training or Retraining | 26 | Historic Structure Rehabilitation (Attach Statement) |
| 10 | Reforestation | | <input type="checkbox"/> Check if requesting refund in lieu of 10-year carryforward |
| *11 | Gambling License Fee | *27 | Long Term Care |
| *12 | Financial Institution Jobs | 28 | New Markets |
| 13 | Mississippi Revenue Bond Service | 29 | Biomass Energy Investment |
| 14 | Ad Valorem Inventory | 30 | Wildlife Land Use |
| 15 | Export Port Charges | 31 | Prekindergarten Credit |
| 16 | Insurance Guaranty | 32 | Headquarters Relocation Credit |
| 17 | Import Credit | *50 | Bank Share |

| INCOME TAX CREDITS | | | | | | |
|--------------------|-------------------------|--|----------------------------------|-----------------------|--------------------------|--|
| A | B | C | D | E | F | G |
| CODE | CREDIT EARNED THIS YEAR | CREDIT RECEIVED FROM PASS-THROUGH ENTITY | CREDIT CARRYOVER FROM PRIOR YEAR | CREDIT USED THIS YEAR | CREDIT EXPIRED THIS YEAR | CREDIT CARRYOVER AVAILABLE FOR NEXT YEAR (B+C+D-E-F) |

| | | | | | | |
|----|----|--|--|----|--|--|
| 05 | 20 | | | 20 | | |
| 10 | 50 | | | 50 | | |
| 14 | 10 | | | 10 | | |
| 27 | 20 | | | 20 | | |

1 Total income tax credit used this year (total column E; enter on Form 80-105, line 19 or Form 80-205, line 21 or Form 81-110, line 4) 1 100 .00

2 Total income tax credit available for next year (total column G) 2 0 .00

3 If code 25 is selected, enter adoptee SSN(s) here _____

Mississippi Test #8

Forms Required: MS 80-105, MS 80-107 and MS 80-108

Taxpayer Name: Eight H Test

Taxpayer SSN: 400-00-4648

Mississippi changes:

- SSN will be test number assigned to Mississippi
- County code – Union County (25)
- Taxpayer elected to have all Mississippi refund direct deposited into the following account.

| | |
|------------------------|------------------|
| Name of Institution | Chevy Chase Bank |
| Type of Account | Checking |
| Routing Transit Number | 123456780 |
| Account Number | 4433221100000000 |



Mississippi Resident Individual Income Tax Return 2014

SSN _____

| INCOME | Column A (Taxpayer) | Column B (Spouse) |
|--------|---------------------|-------------------|
|--------|---------------------|-------------------|

| | | |
|--|------------------------------|---------------|
| 36 Wages, salaries, tips, etc. (complete Form 80-107) | 36A _____ 241,764 .00 | 36B _____ .00 |
| 37 Business income (loss) (attach Federal Schedule C or C-EZ) | 37A _____ .00 | 37B _____ .00 |
| 38 Capital gain (loss) (attach Federal Schedule D) | 38A _____ .00 | 38B _____ .00 |
| 39 Rent, royalties, partnerships, S corporation trusts, etc. (from Form 80-108, part IV) | 39A _____ .00 | 39B _____ .00 |
| 40 Farm income (loss) (attach Federal Schedule F) | 40A _____ .00 | 40B _____ .00 |
| 41 Interest income (from Form 80-108, part II, line 3) | 41A _____ .00 | 41B _____ .00 |
| 42 Dividend income (from Form 80-108, part II, line 6) | 42A _____ .00 | 42B _____ .00 |
| 43 Alimony received | 43A _____ .00 | 43B _____ .00 |
| 44 Taxable pensions and annuities (complete Form 80-107) | 44A _____ .00 | 44B _____ .00 |
| 45 Unemployment compensation (complete Form 80-107) | 45A _____ .00 | 45B _____ .00 |
| 46 Other income (loss) (from Form 80-108, part V, line 10) | 46A _____ .00 | 46B _____ .00 |
| 47 Total income (add lines 36 through 46) | 47A _____ 241,764 .00 | 47B _____ .00 |

| ADJUSTMENTS | Column A (Taxpayer) | Column B (Spouse) |
|-------------|---------------------|-------------------|
|-------------|---------------------|-------------------|

| | | |
|--|---------------|---------------|
| 48 Payments to IRA | 48A _____ .00 | 48B _____ .00 |
| 49 Payments to self-employed SEP, SIMPLE and qualified retirement plans | 49A _____ .00 | 49B _____ .00 |
| 50 Interest penalty on early withdrawal of savings | 50A _____ .00 | 50B _____ .00 |
| 51 Alimony paid (complete below) | 51A _____ .00 | 51B _____ .00 |

| | | |
|------------|-----------|--------------|
| Name _____ | SSN _____ | State: _____ |
| Name _____ | SSN _____ | State: _____ |
| Name _____ | SSN _____ | State: _____ |

| | | |
|---|------------------------------|---------------|
| 52 Moving expense (attach Federal Form 3903) | 52A _____ .00 | 52B _____ .00 |
| 53 National Guard or Reserve pay (enter the lesser of amount or \$15,000) | 53A _____ .00 | 53B _____ .00 |
| 54 Mississippi Prepaid Affordable College Tuition (MPACT) | 54A _____ .00 | 54B _____ .00 |
| 55 Mississippi Affordable College Savings (MACS) | 55A _____ .00 | 55B _____ .00 |
| 56 Self-employed health insurance deduction | 56A _____ .00 | 56B _____ .00 |
| 57 Health savings account deduction | 57A _____ .00 | 57B _____ .00 |
| 58 Total adjustments (add lines 48 through 57) | 58A _____ .00 | 58B _____ .00 |
| 59 Mississippi adjusted gross income (line 47 minus line 58; enter on page 1, line 13) | 59A _____ 241,764 .00 | 59B _____ .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



Mississippi Income / Withholding Tax Schedule 2014

Primary Taxpayer Name (As shown on Forms 80-105, 80-110, 80-205 and 81-110)

Eight H Test

| 1 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|--|---|
| <p>Check appropriate box <input checked="" type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 <u>0 0 1 1 0 0 0 2 5</u> Employer or payer ID from W-2, 1099, K-1</p> <p>Eight H Test Taxpayer Name</p> <p><u>4 0 0 0 0 4 6 4 8</u> Taxpayer Social Security Number</p> | <p>MS <u>201,381</u>.00 State Mississippi Taxable Income</p> <p> <u>9,645</u>.00 Mississippi Withholding Only</p> <p> _____ .00 State Income from Other State</p> | <p><u>Mef Inc</u> Employer or payer name</p> <p><u>1577 Green Street</u> Address</p> <p><u>Jackson MS 39206</u> City, State, ZIP</p> |

| 2 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|---|--|
| <p>Check appropriate box <input checked="" type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 <u>0 0 1 1 0 0 0 3 0</u> Employer or payer ID from W-2, 1099, K-1</p> <p>Eight H Test Taxpayer Name</p> <p><u>4 0 0 0 0 4 6 4 8</u> Taxpayer Social Security Number</p> | <p>MS <u>40,383</u>.00 State Mississippi Taxable Income</p> <p> <u>1,640</u>.00 Mississippi Withholding Only</p> <p> _____ .00 State Income from Other State</p> | <p><u>Mef Pay Company</u> Employer or payer name</p> <p><u>1500 Guard Drive</u> Address</p> <p><u>Jackson MS 39206</u> City, State, ZIP</p> |

| 3 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|--|---|
| <p>Check appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 _____</p> <p>Employer or payer ID from W-2, 1099, K-1 _____</p> <p>Taxpayer Name _____</p> <p>Taxpayer Social Security Number _____</p> | <p>MS _____ .00 State Mississippi Taxable Income</p> <p> _____ .00 Mississippi Withholding Only</p> <p> _____ .00 State Income from Other State</p> | <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p> |

| 4 A - Statement Information | B - Income and Withholding | C - Employer or Payer Information |
|---|--|---|
| <p>Check appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1</p> <p>If 1099-R, Code in Box 7 _____</p> <p>Employer or payer ID from W-2, 1099, K-1 _____</p> <p>Taxpayer Name _____</p> <p>Taxpayer Social Security Number _____</p> | <p>MS _____ .00 State Mississippi Taxable Income</p> <p> _____ .00 Mississippi Withholding Only</p> <p> _____ .00 State Income from Other State</p> | <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p> |

THIS FORM MUST BE FILED EVEN IF YOU HAVE NO MISSISSIPPI WITHHOLDING

Duplex and Photocopies NOT Acceptable



Mississippi Adjustments And Contributions 2014

Taxpayer Name Eight H Test

SSN 4 0 0 0 0 4 6 4 8

PART I: SCHEDULE A - ITEMIZED DEDUCTIONS (ATTACH FEDERAL FORM 1040 SCHEDULE A)

In the event you filed using the standard deduction on your federal return and wish to itemize for Mississippi purposes, use Federal Form 1040 Schedule A as a worksheet and transfer the information from the specific lines indicated to this Schedule A.

| | | |
|---|----------------------|----------------------|
| 1 Federal AGI from Federal Form 1040, line 38 | 1 <u>241,764</u> .00 | |
| 2 a Medical and dental expenses b Multiply line 1 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 1 by 7.5% (.075) instead c Medical and dental expense deduction (line 2a minus line 2b) | 2a <u>341</u> .00 | |
| | 2b <u>24,176</u> .00 | |
| | 2c <u>0</u> .00 | |
| 3 a Total taxes paid b Less state income taxes (or other taxes in lieu of) c Total taxes paid deduction (line 3a minus line 3b) | 3a <u>15,548</u> .00 | |
| | 3b <u>11,285</u> .00 | |
| | 3c <u>4,263</u> .00 | |
| 4 Total interest paid | | 4 <u>7,433</u> .00 |
| 5 Charitable contributions | | 5 <u>715</u> .00 |
| 6 Total casualty or theft loss (attach Federal Form 4684) | | 6 <u>0</u> .00 |
| 7 a Employee business expenses (attach Federal Form 2106) b Miscellaneous itemized deductions c Multiply line 1 by 2% (.02) d Line 7a plus line 7b minus line 7c | 7a _____ .00 | |
| | 7b _____ .00 | |
| | 7c _____ .00 | |
| | 7d _____ .00 | |
| 8 a Other miscellaneous deductions b Less Mississippi gambling losses c Other miscellaneous deduction (line 8a minus line 8b) | 8a <u>1,717</u> .00 | |
| | 8b <u>1,717</u> .00 | |
| | 8c <u>0</u> .00 | |
| 9 Mississippi itemized deductions (add lines 2c, 3c, 4, 5, 6, 7d, and 8c; enter here and on Resident Form 80-105, page 1, line 14 or Non-Resident Form 80-205, page 1, line 14a) | | 9 <u>12,411</u> .00 |
| 10 Mississippi itemized deductions (Federal AGI over \$152,525); see worksheet in the instructions to figure amount. Enter here and on Form 80-105, Page 1, Line 14 or Form 80-205, Page 1, Line 14a | | 10 <u>11,009</u> .00 |

PART II: SCHEDULE B - INTEREST AND DIVIDEND INCOME (FROM FEDERAL FORM 1040, SCHEDULE B)

| | | |
|--|---|-----------|
| 1 Interest income from all sources | 1 | _____ .00 |
| 2 Amount of Mississippi nontaxable interest in line 1 | 2 | _____ .00 |
| 3 Total Mississippi interest (line 1 minus line 2, enter here and on Form 80-105, line 41 or Form 80-205, line 42) | 3 | _____ .00 |
| 4 Total dividends from all sources | 4 | _____ .00 |
| 5 Amount of Mississippi nontaxable distributions reported in line 4 | 5 | _____ .00 |
| 6 Total Mississippi dividends (line 4 minus line 5, enter here and on Form 80-105, line 42 or Form 80-205, line 43) | 6 | _____ .00 |

PART III: VOLUNTARY CONTRIBUTION CHECK-OFFS (RESIDENTS ONLY)

You may elect to voluntarily contribute all or part (at least \$1) of your income tax refund to one or more of the funds listed below. Refer to the instruction booklet 80-100 (may be downloaded from our website www.dor.ms.gov) for an explanation of the purpose of each of these funds and how the refund donations will be used.

| | |
|---------------------------------------|---|
| Military Family Relief Fund _____ .00 | Bicentennial Celebration Fund _____ .00 |
| Burn Care Fund _____ .00 | Wildlife Fisheries and Parks Foundation _____ .00 |
| Wildlife Heritage Fund _____ .00 | Commission for Volunteer Service Fund _____ .00 |
| Educational Trust Fund _____ .00 | |

Enter total of check-offs here and on Form 80-105, page 1, line 31 _____ .00

