

*MISSISSIPPI
DEPARTMENT OF REVENUE*



*Modernized E-File Guide
For
Individual Income Tax*

Revised November 25 2013

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Individual Income Tax E-File

Introduction

The Mississippi Department of Revenue offers tax preparers the ability to electronically file individual income tax returns through the Modernized E-File System (Mef). The Department of Revenue accepts refund, zero balance due, and balance due returns. Mississippi's Mef program is a part of the Federal *e-file* Program operated by the Internal Revenue Service.

The Mississippi Mef Handbook for Individual Income Tax Returns (hereinafter referred to as the Mississippi MeF Handbook) is designed to be used as a companion to the Internal Revenue Service Publication 4164. Since most functions of the Mississippi Mef Program are the same as the Federal *e-file* Program, this handbook highlights the special and unique features of the Mississippi program. All rules and regulations governing tax preparers, transmitters, and originators of returns put forth by the Internal Revenue Service are in effect for the Mississippi Department of Revenue. The procedures and requirements for the Federal e-file Program are outlined in Publication 3112, The IRS *e-file* Application Package.

The Mississippi Department of Revenue requires all participants to be accepted into the Federal Mef Program in order to participate in the State Mef Program. The DOR recommends that all participants study Publication 4164 prior to reading the Mississippi Handbook. Where the Internal Revenue Service provides detailed instructions on hardware, transmission procedures, policies, etc., those same requirements apply to the Mississippi program.

The Mississippi Department of Revenue is looking forward to your participation in our Mef program.

E – *file* Calendar
(all dates include State Only filing)

Begin Transmitting Returns to IRS/DOR.....January 21, 2013
(Concurrent with Federal Program)

Begin IRS/State Acceptance TestingNovember 4, 2013

Deadline for Submitting Initial ATS..... January 7, 2014

Deadline for Approval.....January 17, 2014

Last Date for Timely Filed Returns.....April 15, 2014
(Concurrent with Federal Program)

Last Date for Extended Filing of State Returns.....October 15, 2014

Last Date for Retransmission of Rejected Returns.....October 22, 2014

Note: Dates may be subject to change. See IRS Pub 4164 for current electronic filing calendar.

Changes for Tax Year 2013

House Bill 1003:

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

Code Ann. §27-7-22.5

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

Contact Names and Phone Numbers

State <i>e-file</i> Coordinator.....	(601) 923-7055
Fax.....	(601) 923-7039
E-Mail.....	efile@dor.ms.gov
Mississippi <i>e-file</i> Help Desk.....	(601) 923-7055
Mississippi Department of Revenue Web Site.....	www.dor.ms.gov

Tax Assistance for Taxpayers

The Mississippi Department of Revenue provides automatic refund information to taxpayers with a refund information telephone line and on-line at DOR's web site. The Refund Information Line (touch tone phones) and the web site are available 24 hours a day. Taxpayers should be advised to confirm acknowledgement of their *e-file* return with their practitioner or transmitter before calling to check on the status of his/her refund.

REFUND INFORMATION

- Contact (601) 923-7801
- www.dor.ms.gov (Click on the link for refund information)

For automated refund information taxpayers must know:

- Primary Taxpayer's Social Security Number
- The Mississippi Adjusted Gross Income

Taxpayers should allow Four (4) weeks for processing of an *e-file* return before contacting DOR to inquire about the status of a refund.

TAX INFORMATION AND PROBLEMS WITH *E-FILE* RETURNS

Contact (601) 923-7055

For assistance with *e-file* returns, **other than refund inquires**, tax problems, or other questions, taxpayers should call this number and identify themselves as an electronic filer.

How the Federal/State *e-file* Program Works

The Mississippi Department of Revenue will allow tax preparers and transmitters already accepted in the Federal *e-file* Program to participate in the State *e-file* Program. This program allows for filing of the federal return and state return at the same time. Both returns are transmitted to the IRS. Software used to transmit the data must be approved by the IRS and the DOR. The Internal Revenue Service, after acknowledging to the transmitter acceptance of the federal return with state data, will make the state data available for retrieval by the Mississippi Department of Revenue. After the state data has been retrieved, the DOR will then process the information received.

The Mississippi Department of Revenue will acknowledge to the transmitter receipt of all returns and payments retrieved from the Internal Revenue Service. Transmitters should be able to retrieve the Mississippi acknowledgement within 24 hours from the time acknowledgements are received from the Internal Revenue Service.

How the Unlinked / State Only *e-file* Program Works

The Mississippi Department of Revenue will accept state returns filed separate from the Federal return. The procedures for filing unlinked / State Only returns will be the same as the Federal/State program.

The Mississippi Department of Revenue will allow tax preparers and transmitters already accepted in the Federal *e-file* Program to participate in the Unlinked / State Only *E-file* Program. The Unlinked / State Only Program will allow the state return to be *e-filed* separate from the Federal return. The Unlinked / State Only return, along with a dummy Federal 1040, will be transmitted to the IRS. Software used to transmit the data must be approved by the Internal Revenue Service and the Mississippi Department of Revenue. The Internal Revenue Service, after acknowledging **receipt** (not acceptance) of the Unlinked / State Only return to the transmitter, will make the Unlinked / State Only return available for retrieval by the Mississippi Department of Revenue. After the Unlinked / State Only return has been retrieved, the Mississippi Department of Revenue will then process the information received.

The Mississippi Department of Revenue will acknowledge to the transmitter receipt of all Unlinked / State Only returns and payments retrieved from the Internal Revenue Service. Transmitters should be able to retrieve the Mississippi acknowledgement within 24 hours from the time acknowledgements are received from the Internal Revenue Service.

- ❖ Please remember for both the Federal/State and Unlinked / State Only filing programs, acknowledgement from the Internal Revenue Service **IS NOT** an

acknowledgement that the return has been received by the Mississippi Department of Revenue.

Who May Participate

Federal/State and Unlinked / State Only *e-file* for Mississippi returns are available to all interested parties who have been accepted in the Federal *e-file* Program and transmit returns to the Internal Revenue Service. The application process for the Federal/State and Unlinked / State Only *e-file* Programs are outlined below in the Application and Acceptance Section.

The Application and Acceptance Process

Application Process

In order to participate in the Federal/State and Unlinked / State Only *e-file* Programs, participants must apply to the Internal Revenue Service by submitting Form 8633, Application to Participate in the *e-file* Program. The deadline for a new 8633 is December 1 of each year, however, revisions to any 8633 may be sent in year round.

Mississippi does not require that the 8633 be sent to the Mississippi Department of Revenue, but all Software Developers and Transmitters are required to complete a Software Company Information Form for each of their software product. The form is a fill-in form and it is located on our website at www.dor.ms.gov.

Approval to participate in the Federal/State Mef program includes approval to participate in the Unlinked / State Only Program. Approved EROs' are not required to file a new 8633 to participate in the Unlinked / State Only program. Acceptance into the federal program allows an ERO, Transmitter, or Preparer automatic acceptance into the Mississippi program. **However, the Mississippi Department of Revenue will conduct suitability checks on all applicants for the Federal/State and Unlinked / State Only Mef Programs and will notify any applicant who is ineligible to participate.**

Federal Publication 4164, Modernized E-file Guide for Software Developers and Transmitters. The Internal Revenue Service's definition of the various categories of electronic filers (Electronic Return Originator, Transmitter, or Software Developer) will apply for Mississippi Mef purposes under the Federal/State and Unlinked / State Only Programs.

The EFIN and ETIN are assigned by the Internal Revenue Service. The DOR will use the same EFIN and ETIN as the IRS in the Federal/State and Linked / State Only Mef Programs.

These numbers will be used in the acknowledgement system to identify preparers and transmitters.

Mississippi Testing

All participants are required to follow the Internal Revenue Service testing procedures for acceptance into the e-file program.

All software developers are required to test their software with Mississippi test data. Only software tested and accepted by DOR may be used for Mississippi electronic filing.

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

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

The Mississippi testing period is from November 2013 through January 2014.

All rejections must be corrected before a reply comparison will be done.

Publications

The following publications describe the process of the Federal/State and Unlinked / State Only E-File Programs:

INTERNAL REVENUE SERVICE PUBLICATIONS

Publication 1436, Test Package for MeF of Individual Income Tax Return

Publication 3112, The IRS e-file Application Package

Publication 4164, Modernized E-File Guide for Software Developers and Transmitters

MISSISSIPPI DEPARTMENT OF REVENUE PUBLICATIONS

Mississippi Modernized E-File Handbook

Mississippi Modernized E-File Schemas and Business Rules

Mississippi Modernized E-File Test Package for Individual Income Tax

The Filing Process

What Can Be Transmitted Electronically

The Mississippi portion of an electronic return will consist of data transmitted electronically and supporting paper documents. In total, an electronic return contains the same information as a comparable return filed entirely on paper documents.

The following forms and schedules may be transmitted electronically:

- MS 80-105 Mississippi Resident Form (Original or Amended)
- MS 80-205 Mississippi Non-Resident or Part-Year Resident Form (Original or Amended)
- MS 80-107 Mississippi Income / Withholding Tax Schedule
- MS 80-108 Schedules A, B, Part IV (Income from Rents, Royalties, Partnerships, S Corporations, Trusts and Estates), Other Income (Loss), Supplemental Income, and Voluntary Contributions Check-Off
- MS 80-155 Mississippi Net Operating Loss Schedule
- MS 80-401 Mississippi Income Tax Credit Summary Schedule
- MS 80-315 Reforestation Tax Credit-Cost Worksheet
- 2 Prior Years Resident and Nonresident Returns if supported by software.

Note: Supporting Federal Return and Schedules are required for all returns that are filed using the MeF program.

Unlinked / State Only returns will be filed with a dummy Federal 1040. All applicable federal schedules must be e-filed with the Unlinked / State Only return also.

What Cannot be Transmitted Electronically

In addition to the returns listed in Publication 1345 as excluded from Federal *e-file*, the following documents and forms will not be acceptable for electronic filing on the Mississippi return.

The following forms/line items are not accepted for Mississippi e-file:

- Non-calendar year returns.
- A form W-2 with the state employer ID# missing (Please use the Federal employer ID# if the state ID# is missing.)

Form MS 8453

The ERO must retain the Mississippi Form MS 8453 and copies of the W-2s, Form 1099s, and Form 80-315 Reforestation Tax Credit (if applicable) showing taxable Mississippi income for a period of three years from the due date of the return or the date the return was filed, whichever is later. If a credit for income taxes paid to another state is claimed, the ERO must also retain a copy of the other state's return for the three year period.

All sections of the MS 8453 must be completed and all the required schedules and attachments must be attached before any return can be transmitted to the Department of Revenue.

Note: The signature document is the same for both the Federal/State and Unlinked / State Only e-file programs.

Part I-Tax Return Information

Enter necessary information from Mississippi Form 80-105 or 80-205. **Use whole dollar amounts.** Make certain that the information entered on Form MS 8453 corresponds with the information transmitted in the electronic return. *Please note that the Mississippi 8453 differs from the Federal 8453 in the Part I Section. The MS 8453 begins with the taxable income, not total income.*

Part II-Direct Deposit

To request direct deposit of the taxpayer's refund, the following information must be entered correctly:

- A valid routing number must be entered.
- The account number must be entered; it may contain up to seventeen (17) characters.
- Mark either the checking or savings account indicator (only one).

Note: Direct deposit is available for Unlinked / State Only returns.

Part III-Declaration of Taxpayer

After the return has been prepared and before the return is transmitted, the taxpayer (and spouse, if joint) must verify the information on the MS 8453 and sign and date the document. **The preparer/transmitter must provide the taxpayer with a copy of the document. Preparers and EROs are prohibited from allowing taxpayers to sign a blank MS 8453.**

Part IV-Declaration and Signature of ERO and Paid Preparer

EROs and Paid Preparers are required to complete all information requested in Part IV of the MS 8453.

Attachments to the MS 8453

- State copies of forms W-2 and 1099-R with state withholding (attach to back of MS 8453.)
- Copies of other state's return if claiming credit for income tax paid to another state.
- Supporting documents and schedules requiring signatures, if applicable (as described in Internal Revenue Service Publication 1345). Neither the federal nor state returns need to be attached to the back of the MS 8453.
- Form 80-315 Reforestation Tax Credit.

Note: ERO is required to maintain the MS 8453 for a period of three (3) years. DO NOT mail this document to the Department of Revenue.

Procedures for Retaining the MS 8453

The ERO shall maintain the MS 8453 for a period of three years from the due date of the return or the date the return was filed, whichever is later. If for any reason the ERO ceases his/her business, all MS 8453's currently being maintained by the ERO should be forwarded to the Department of Revenue. Please contact the Department of Revenue at the following number to receive instructions.

(601) 923-7055- E-file Help Desk

There may be certain occasions that arise in which the Department of Revenue requests the ERO to forward the MS 8453 signature document. If such a need arises, the Department of Revenue will provide the ERO with a written request for the document. EROs must comply with the request within five (5) business days from the date of the request. All requested documents should be sent to the address below.

Department of Revenue
E-file Coordinator
P. O. Box 1033
Jackson, MS. 39215

If the ERO cannot produce the original MS 8453 with all attachments, credit for the tax withheld may be disallowed.

Corrections to Form MS 8453

If the ERO makes changes to the electronic return after the taxpayer has signed the MS 8453 but before the data has been transmitted, the ERO must have the taxpayer complete a corrected MS 8453, if the following conditions apply:

- Mississippi taxable income changes by more than \$25.
- Mississippi refund or balance due changes by more than \$7.

Non-substantive changes are permissible on the MS 8453, provided the person making the correction initials the changes.

The Transmission Process

Transmitting Federal/State Returns:

If the Mississippi electronic return is being transmitted with the federal return, the transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the Internal Revenue Service, as defined in Publication 1345.

Participants in the Federal/State *e-file* Program must confirm with their software developer or direct transmitter that the software has the capability of processing and transmitting the state data along with the federal data.

Transmitting Unlinked / State Only Returns:

Unlinked / State Only returns will be transmitted with a dummy Federal 1040 return attached to the state return. Preparers must still follow all electronic transmitting procedures, communication requirements, and technical specifications required by the Internal Revenue Service, as defined in Publication 1345.

Note: A copy of the Federal return and all applicable federal schedules (Schedule C, F, E, 2106, etc.) must be included as a XML document in the electronic transmission for Unlinked / State Only filing.

Participants in the Federal/State and Unlinked / State Only *e-file* programs must confirm with their software developer or direct transmitter that the software has the capability of processing state returns.

Rejected Returns

For Federal/State Returns

If a federal return is rejected due to errors, the accompanying state return will also be rejected. For a list of rejections and Alerts, please refer to this Handbook. If the error is one that can be corrected and the record processed, both return records may be retransmitted to the Internal Revenue Service. If a state return cannot be corrected, the filer has the option of retransmitting the federal return data and filing a paper state return.

For Unlinked / State Only Returns

A Unlinked / State Only return can be rejected by the Internal Revenue Service due to communication errors. For a list of rejections and alerts, please refer to this handbook.

Repeated rejection of transmissions could cause the Internal Revenue Service to rescind the electronic filing privileges of an electronic filer.

Note: If an alert is received, please correct before transmit the return to DOR. Alerts could cause a delay in the processing of the income tax return, resulting in a balance due or an incorrect refund amount.

Mississippi State Acknowledgements

The Mississippi acknowledgement system is designed to inform transmitters that the Mississippi return data has been retrieved and is being processed by the DOR. The Mississippi acknowledgement system is a separate system from the Federal acknowledgement system. Do not assume that an acknowledgement from the Internal Revenue Service is a guarantee of receipt by the Mississippi Department of Revenue.

The same acknowledgement system will be used for both the Federal/State and Unlinked / State Only e-file programs. Any reference to the state e-file program for acknowledgements will include both state e-file programs.

Design Plan for Mississippi Acknowledgement System

Under normal processing conditions the Mississippi acknowledgement file should be available to a transmitter within 24 hours of the time the federal acknowledgement is received from the Internal Revenue Service. Transmitters who transmit for Electronic Return Originators and Preparers must notify them at the time of receipt of the Mississippi acknowledgement. Transmitters are encouraged to regularly inquire on the status of returns transmitted.

How Transmitters Sign Up for the Mississippi Acknowledgement System

Tax Preparers and Transmitters do not need to sign up for the acknowledgment program.

If you have any questions regarding the Mississippi Acknowledgement System, please feel free to contact our e-file Help Desk at (601) 923-7055.

Checking the Mississippi Acknowledgement File

Once an electronic return has been acknowledged by the DOR, transmitters are required to notify their EROs of acceptance, within five (5) business days after receipt of acknowledgement from the DOR.

A Mississippi acknowledgement indicates that the return has been received and will be processed. The taxpayer is to be advised to wait at least Four (4) weeks from the date of acknowledgement before inquiring about his/her return. A MS indicator on the Federal acknowledgement is **NOT** a Mississippi acknowledgement for the state return.

Other Situations

INTERNATIONAL ACH TRANSACTIONS (IAT)

The International ACH Transaction (IAT) format was implemented on Sept 18, 2009. Everyone must use this ACH format if a transaction is either sending or receiving funds from outside of the country. In order to comply with NACHA rules, we must perform due diligence set by OFAC/NACHA.

Paper checks will be issued for all IAT transactions.

Refund Returns

Taxpayers may choose to have all or part of their refunds applied to their next year's estimated tax or to the Mississippi Wildlife Heritage Fund, the Mississippi Educational Trust Fund, the Mississippi Commission for Volunteer Service Fund, the Mississippi Burn Care Fund, the Mississippi Wildlife Fisheries and Parks Foundation, Mississippi Bicentennial Celebration Fund, or to the Military Family Relief Fund.

Direct Deposit

Direct deposit is available for individual income tax returns that are **e-filed** by an approved ERO or approved on-line service provider.

Note: If using online software provider, please verify bank product name. Some online software providers have their own bank product.

Direct deposit is available for both the Federal/State e-file program and the Unlinked / State Only e-file program.

Taxpayers who *e-file* Mississippi individual income tax returns may elect to have their state tax refund direct deposited into any eligible financial institution of their choice. A financial institution is defined as a state or national bank, savings and loan association, mutual savings bank, or credit union. **Refunds may not be deposited into a credit card account.** A separate request to directly deposit a refund must be made each year by the taxpayer. The Department of Revenue

will ordinarily process the request for direct deposit but reserves the right to issue a paper refund check.

Once an *e-file* return has been accepted for processing, the direct deposit election, including the Routing Transit Number (RTN) and financial institution's account number cannot be rescinded. The name on the return should be the same as on the bank account. Some banks will not accept a joint refund to be deposited into an account with only one of the taxpayers' names.

Two reliable sources from which the direct deposit data can be obtained are (1) from the financial institution's account identification card and (2) the taxpayer's cancelled check. More detailed information on locating and verifying direct deposit information can be found in the annual IRS tax packages.

DOR does not guarantee a specific date that a refund will be deposited into a taxpayer's financial account and cannot issue written notices to taxpayers to confirm direct deposits. **Taxpayers may check the status of their refund by calling the DOR at (601) 923-7801 or online at www.dor.ms.gov.**

Note: DOR is not responsible for the misapplication of a direct deposit refund that is caused by error, negligence or malfeasance on the part of the taxpayer, electronic filer, financial institution or any of their agents.

In some cases a paper check could be issued to the taxpayer if the return is filed with an error.

Direct Deposit Responsibilities:

An ERO must do all of the following:

- Ensure that the taxpayer is aware of all general information regarding a direct deposit.
- Accept any direct deposit election to any eligible financial institution designated by the taxpayer.
- Ensure that taxpayers electing direct deposit meet the eligibility requirements (See "Eligibility" below).
- Verify that the direct deposit information is correct.
- Not charge a separate fee for direct deposit.
- Caution the taxpayer that after an *e-file* return has been accepted for processing and that upon acceptance by the IRS and the DOR:
 - **The direct deposit election cannot be rescinded.**
 - **The routing number of the financial institution cannot be changed.**
 - **The taxpayer's account number cannot be changed.**

Eligibility

The eligibility requirements for direct deposit are as follows:

- The return must be *e-filed* by an approved ERO or an approved on-line service provider.
- The account designated to receive the direct deposit must be in the taxpayer's name.
- The taxpayer must provide the ERO with an account number and routing number for the account the taxpayer designates to receive the direct deposit.

Paper Checks

Checks will be issued in the taxpayer's name(s) and mailed to the address on the return. **DO NOT use the preparers' address on the return.** The Department of Revenue cannot mail checks directly to the preparers' or transmitter's address.

Refund Anticipation Loans

The Mississippi Department of Revenue neither supports nor prohibits RALs. However, refunds will only be issued in the taxpayer's name(s) and if electronically filed will be directly deposited to the taxpayers' bank account designated on the return or mailed directly to the taxpayer.

Refund Delays

Taxpayers may confirm acknowledgement of the Mississippi returns with their practitioner or transmitter and are advised to wait at least Four (4) weeks from the date of acknowledgement before calling or writing the DOR to inquire about the status of a refund check. **Normal expected time for a refund to be received is ten (10) to fourteen (14) business days.**

If a taxpayer and/or spouse owe(s) money to the DOR, another state agency or the Federal Government, the amount owed may be deducted from the refund. This debt will delay the processing of the taxpayer's refund because all claims against the refund must be resolved before a refund can be processed. This is the same policy that applies to a paper return.

Delays receiving a federal refund will not impact the time required to receive a Mississippi refund.

Balance Due Returns

The Mississippi Department of Revenue will accept balance due or zero liability returns.

Note: Preparers must inform their taxpayer clients of the procedures for payment of Mississippi balance due returns as outlined below.

Procedures for making payment

- The payment is due on or before April 15.
- Payment for both the Federal/State and Unlinked / State Only *e-file* balance due returns should be made by the taxpayer by sending **Form 80-106 Payment Voucher** with the payment.
- ACH Debit, please verify that your software support direct debit.

Payment Methods

Taxpayers have four options for paying a balance due return:

- ACH Debit (Make sure your software support ACH Debit. **DOR will acknowledge ACH Debit payment on the state acknowledgement. If the ACH Debit is not acknowledged on the state acknowledgement, DOR did not receive your payment**)
- Online using a credit card at www.officialpayments.com
- E-Check online at www.officialpayments.com
- Taxpayer Access Point (TAP) 

Go Paperless!

Remember, TAP is ...

- **Easy to use**
- **Convenient**
- **Free**

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

Error Resolution

Errors may be identified on the Mississippi returns when they enter the tax processing cycle at the Department of Revenue. These errors will be handled by the error resolution process and all returns received will be processed. Some errors that might be identified are duplicate social security numbers, computation errors, debt offsets on refunds, etc. Should errors occur on the Mississippi return, in most cases the Department of Revenue will communicate directly with the taxpayer. Transmitters will not be given information about the tax return other than acknowledgement of receipt by the DOR through the acknowledgement system.

Handling Problems

The Mississippi Department of Revenue will operate a Help Desk for electronic transmitters/preparers who are experiencing problems. For assistance with problems relating to the electronically filed state return:

(601) 923-7055 E-file Help Desk

Responsibilities of Software Developers and Transmitters

InternetProtocol/IP Address, required for online returns

InternetProtocol/IP Timestamp, required for online returns

The “SoftwareID” data element is required in the schema and should be populated with the **name** of your software

State Submission Type

MS1040R for Resident Returns

MS1040NR for Nonresident Returns

Responsibilities of Preparers and EROs

Electronic Filers, Transmitters, and Electronic Return Originators must abide by the terms set forth in the Mississippi Handbook and must maintain a high degree of integrity, compliance, and accuracy in order to continue to participate in the Federal/State and Unlinked / State Only *e-file* Programs, as well as abide by the following requirements.

Compliance

All electronic filers must comply with the requirements and specifications set forth in the Internal Revenue Service Publication 1436, 3112, and 4164, and the Mississippi Handbook. Failure to comply with all requirements and specifications regarding the electronic portion and the non-electronic portion of the return will result in being suspended from the program.

Timeliness of Filing

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

Further, transmitters should confirm acknowledgement of the state return by the DOR before considering the state return received.

The related form MS 8453 **MUST** be signed by April 15 in order for the return to be timely filed.

Deadline for Filing

The Mississippi Department of Revenue will accept electronically filed Mississippi returns which have been submitted for transmission to the Internal Revenue Service Center up through October 15 as timely file returns. Any returns submitted after the extension dates will be considered late filed returns.

Responsibility to Your Clients

Preparers have been entrusted with the task of filing a client's tax return and assume the responsibility of ensuring that the return arrives at the Mississippi Department of Revenue.

Changes on the Return

It the transmitter or taxpayer wishes to make any changes after the return has been accepted and acknowledged, the taxpayer must amend their return.

Reminders

- There are two (2) ways to *e-file* Mississippi Individual Income Tax returns:
 - Federal/ State *e-file*
 - Unlinked / State Only *e-file*Unlinked / State Only *e-file* allows the state return to be *e-filed* separately from the federal return.
- **Direct deposit is available for returns that are *e-filed*.**
- **If a taxpayer chooses to have their refund mailed to them as a paper check, the ERO must ensure that the address on the Mississippi *e-file* return is the correct mailing address for the taxpayer. If an incorrect address is used, the taxpayer's refund check will be delayed.** Direct deposit refunds should not be delayed for problem addresses.
- The taxpayer should be given the correct payment voucher if a balance is due on the tax return. Electronic filers should use **Form 80-106 Payment Voucher**. The correct voucher must be sent in with payment to insure the payment posts correctly.
- **Copies of the *e-file* return should not be attached to Form 80-106 Payment Voucher.** The voucher should be remitted to the Department of Revenue with only the check attached.

- Please do not remit the MS 8453 to the Department of Revenue. The ERO is required to retain the MS 8453 in his/her files for a period of three (3) years. All MS 8453's sent to the Department of Revenue will be returned to the ERO.
- If the ERO cannot produce the original MS 8453 with all attachments when requested, credit for the tax withheld may be disallowed.

e-file Checklist

- Check to ensure that all required forms are transmittable.
- **If the taxpayer itemized for the state and did not itemized for the federal, make sure all the required federal form are attached. (example federal form 2106, if employee business expensed are taken on the state return, a federal form 2106 must be included).**
- Complete the MS 8453.
- Use only whole dollar amounts.
- Make sure that the name(s) and social security number(s) are printed correctly on the MS 8453.
- Attach all state copies of W-2 forms, 1099's (if claiming withholding credit) and supporting schedules to the MS 8453 (including Form 80-315 Reforestation Tax Credit).
- **Have Taxpayer Verify Banking Information for Direct Deposit.**
- Have the taxpayer sign all documents requiring original signatures.
- **Give the taxpayer copies of all forms that apply to them.**
- Verify IRS acknowledgement.
- Confirm the state's acknowledgement.
- Retain the MS 8453 along with any supporting documents as part of your permanent records.
DO NOT mail the MS 8453 to the Department of Revenue.

County Code Conversion Table

ADAMS	1	LEFLORE	42
ALCORN	2	LINCOLN	43
AMITE	3	LOWNDES	44
ATTALA	4	MADISON	45
BENTON	5	MARION	46
BOLIVAR	6	MARSHALL	47
CALHOUN	7	MONROE	48
CARROLL	8	MONTGOMERY	49
CHICKASAW	9	NESHOBA	50
CHOCTAW	10	NEWTON	51
CLAIBORNE	11	NOXUBEE	52
CLARKE	12	OKTIBBEHA	53
CLAY	13	PANOLA	54
COAHOMA	14	PEARL RIVER	55
COPIAH	15	PERRY	56
COVINGTON	16	PIKE	57
DESOTO	17	PONTOTOC	58
FORREST	18	PRENTISS	59
FRANKLIN	19	QUITMAN	60
GEORGE	20	RANKIN	61
GREENE	21	SCOTT	62
GRENADA	22	SHARKEY	63
HANCOCK	23	SIMPSON	64
HARRISON	24	SMITH	65
HINDS	25	STONE	66
HOLMES	26	SUNFLOWER	67
HUMPREYS	27	TALLAHATCHIE	68
ISSAQUENA	28	TATE	69
ITAWAMBA	29	TIPPAH	70
JACKSON	30	TISHOMINGO	71
JASPER	31	TUNICA	72
JEFFERSON	32	UNION	73
JEFFERSON DAVIS	33	WALTHALL	74
JONES	34	WARREN	75
KEMPER	35	WASHINGTON	76
LAFAYETTE	36	WAYNE	77
LAMAR	37	WEBSTER	78
LAUDERDALE	38	WILKINSON	79
LAWRENCE	39	WINSTON	80
LEAKE	40	YALOBUSHA	81
LEE	41	YAZOO	82
NON-RESIDENT	83	RESIDENT LIVING OUT OF STATE	90

Error Codes

0060	"Invalid Submission Type In Manifest"
XMS00-001	"A valid IP Address is required for individual income tax returns"
XMS00-002	"Mississippi Income Tax Withheld was reported, but no Income / Withholding Tax Schedule (Form 80-107) was included"
XMS00-022	"Originator EFIN does not match EFIN given for practitioner PIN"
XMS00-070	"Refund direct deposits are not allowed for amended returns"
XMS00-071	"Taxpayer first name was not transmitted"
XMS00-072	"Taxpayer last name was not transmitted"
XMS00-073	"International ACH Transactions Not Allowed"
XMS00-074	"Taxpayer SSN was not transmitted"
XMS00-075	"Spouse last name was not transmitted"
XMS00-076	"Spouse first name was not transmitted"
XMS00-077	"Number of dependents on Line 6 does not match number of dependents on Line 8"
XMS00-078	"Required state AGI was not transmitted. Enter zero if there is no state AGI"
XMS00-079	"Spouse SSN was not transmitted"
XMS00-081	"Required taxable income must be transmitted. Enter zero if there is no taxable income"
XMS00-082	"Reported AGI on Line 16 does not match reported AGI on Line 60"
XMS00-083	"Deduction amount(s) not equal to deduction total on Line 14B"
XMS00-084	"Exemption amount(s) not equal to exemption total on Line 15B"
XMS00-085	"Return is amended, but prior payments or prior refund from original return was not transmitted"
XMS00-086	"Deduction claimed is greater than the standard amount, but Schedule A was not transmitted"
XMS00-087	"Credits were claimed, but the Credit Summary schedule (Form 80-401) was not included"
XMS00-088	"Prime Taxpayer PIN and/or Practitioner PIN was not included in transmission"
XMS00-089	"Spouse Taxpayer PIN was not included in transmission"
XMS00-091	"Business Income/Loss was claimed, but Federal Schedule C or Schedule CEZ was transmitted"
XMS00-092	"If Total Rental Real Estate and Royalty Income is claimed, a Federal Schedule E must be included"
XMS00-093	"Schedule D is needed if it is required for Federal purposes"
XMS00-094	"Rent, royalties, trust, pass-through, etc. income/loss was claimed, but Form 80-108 Part 4 was not transmitted"
XMS00-095	"Farm income/loss was claimed, but Federal Schedule F was not transmitted"
XMS00-096	"Taxable pensions and/or annuities were claimed, but Form 80-107 was

	not transmitted"
XMS00-097	"Unemployment compensation was claimed, but Form 80-107 was not transmitted"
XMS00-098	"Moving expenses were claimed, but Federal Form 3903 was not transmitted"
XMS00-099	"Wages, salaries, tips, etc. were claimed, but no forms (80-107 or Federal Wages Not Shown schedule) were included"
XMS00-100	"Other income was claimed, but Mississippi Schedule N was not transmitted"
XMS00-101	"Alimony paid was claimed, but Alimony Recipients were not included"
XMS00-102	"An election to pay in installments has been made, but the installment agreement (Form 71-661) was not transmitted"
XMS00-103	"Medical and dental expenses were claimed as itemized deductions, but Federal AGI was not transmitted"
XMS00-104	"Casualty and/or theft loss was claimed as an itemized deduction, but Federal Form 4684 was not transmitted"
XMS00-105	"Employee business expenses were claimed as an itemized deduction, but Federal Form 2106 was not transmitted"
XMS00-106	"Partnership, SCorp, Estate and/or Trust income/loss was claimed, but no Mississippi K1s were transmitted"
XMS00-107	"Partnership, SCorp, Estate and/or Trust income/loss was claimed, but no Federal K1s were transmitted"
XMS00-108	"Paid preparer e-mail address was not transmitted"
XMS00-109	"The interest income on line 40 must match the interest on form 80-108 part 2"
XMS00-110	"The dividend income on line 41 must match the dividend on form 80-108 part 2"
XMS00-115	"Preparer signature was not entered and preparer name was not marked as 'Self Prepared'"
XMS00-116	"The date the return was signed was not transmitted"
XMS00-117	"The preparer's phone number was not transmitted"
XMS00-118	"The preparer's address was not transmitted"
XMS00-119	"The preparer PFIN was not transmitted and the return was not marked as 'Self Prepared'"
XMS00-120	"No preparer PTIN or SSN was transmitted"
XMS00-121	"The preparer firm name was not transmitted and the return was not marked as 'Self Prepared'"
XMS00-123	"A duplicate return exists in the period, and this submission is not marked as Amended."
XMS00-125	"Credit code 25 was claimed, but no adoptee SSN(s) were transmitted"
XMS00-126	"Payment effective date more than 4 months in the future."
XMS00-127	"Federal AGI form federal return 1040 was not transmitted"