

Chapter 11 Individual Non-Business Deductions

- 100 The amount allowable for individual non-business itemized deductions for federal income tax purposes is the same for state income tax purposes with the following exceptions:
1. The federal deduction for state and local income taxes paid and any tax allowed for federal purposes in lieu of state income tax;
 2. Gambling losses from Mississippi gaming establishments; and
 3. Taxes collected by Mississippi gaming establishments pursuant to Mississippi Ann. Code Sections 27-7-901 and 27-7-903.
- 101 These items are not allowable deductions for state purposes in any form. If these items are deducted on federal form Schedule A, an adjustment must be made for state purposes. Local income taxes are to be treated the same as state income taxes.
- 102 A taxpayer must itemize deductions if the taxpayer's filing status is married filing separately and the taxpayer's spouse itemized deductions on their return.
- 103 An individual may elect to take either the standard deduction or itemize their deductions regardless of what the individual elected on their federal income tax return. If a taxpayer's allowable federal itemized deductions are limited due to the amount of the taxpayer's federal adjusted gross income, then the allowable Mississippi itemized deductions will be correspondingly limited.
- 104 (Reserved)