Tax credit, as determined below, is allowed only to LEGAL RESIDENTS of Mississippi who pay an income tax imposed by another state on income earned therein and taxed by Mississippi. If a credit is claimed for tax paid to another state, there must be attached to the Mississippi income tax return a copy of the income tax return filed with the other state and proof of payment of tax. A copy of the Wage and Tax Statement indicating tax withheld is not considered proof of payment of the liability to another state.

### INCOME SUMMARY

<table>
<thead>
<tr>
<th>Description</th>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
<th>Column 5</th>
<th>Column 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Standard or Itemized Deduction(s)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exemption</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxable Income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### COMPUTATION OF TAX CREDIT

1. **Ratio** (divide amounts on line 4, columns 3, 4 and 5 by the amount on line 4, column 6)
   - Column 3: 999.99%
   - Column 4: 99.99%
   - Column 5: 99.99%

### OTHER STATES INCOME AT MISSISSIPPI RATES

<table>
<thead>
<tr>
<th>Description</th>
<th>Column A</th>
<th>Rates</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>First $5,000 or part</td>
<td>999999</td>
<td>X 3%</td>
<td></td>
</tr>
<tr>
<td>Next $5,000 or part</td>
<td>999999</td>
<td>X 4%</td>
<td></td>
</tr>
<tr>
<td>Remaining Balance</td>
<td>999999</td>
<td>X 5%</td>
<td></td>
</tr>
</tbody>
</table>

### TOTAL INCOME TAX

- Line 5, column 3 multiplied by column B
- Line 5, column 4 multiplied by column B
- Line 5, column 5 multiplied by column B

### ENTER AMOUNT FROM LINE 4, COLUMN 6

<table>
<thead>
<tr>
<th>Description</th>
<th>Line 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter the lesser of line 9 or line 10 (column 3 through column 5)</td>
<td>99999999999999999999999999</td>
</tr>
</tbody>
</table>

### ALLOWABLE TAX CREDIT FOR TAX PAID TO OTHER STATES

- Enter here and on Form 80-105, page 1, line 18 or on Form 81-110, page 1, line 3
- 13 | 99999999999999999999999999
If you are a resident of Mississippi who earns income in another state and are required to pay an income tax to that other state, you are allowed to take a credit against your Mississippi income tax due in the same year for the total income tax due to the other state (subject to certain limitations). The withholding amounts shown on your W-2 forms are NOT the same as actual tax paid to the other state. Copies of withholding statements are not sufficient to establish the credit. In order to be allowed this credit, you MUST file an income tax return with the other state and attach a copy of the other state returns along with this Form 80-160 to your Mississippi return.

### Limitations

Miss. Code Ann. Section 27-7-77 provides for the following three limitations:

1. The credit may not exceed the amount of income tax due the State of Mississippi, indicated on line 17;
2. The credit may not exceed the amount of income tax actually paid to the other state; and
3. The credit may not exceed an amount computed by applying the highest applicable Mississippi rates to the net taxable income reported to the other state. Highest rates is defined as the highest rates at which the net taxable income reported to the other state is taxable by the State of Mississippi.

### Specific Line Instructions

#### Income Summary

- **Line 1** Enter the total income earned everywhere in column 1 and column 2, if applicable. Enter the income earned in other states separately in columns 3, 4 and 5. The name of each state should be entered above columns 3, 4 and 5.

- **Line 2** Enter the standard or itemized deduction(s) claimed on your Mississippi return in column 1 and column 2, if applicable. Enter the standard or standard or itemized deduction(s) claimed on your other state return(s) in columns 3, 4 and 5.

- **Line 3** Enter the exemption amount claimed on your Mississippi return in column 1 and column 2, if applicable. Enter the exemption amount claimed on your other state return(s) in columns 3, 4 and 5. Allocate deductions and exemptions to the taxpayer and/or spouse in the same manner as state return(s).

- **Line 4** Enter the taxable income in column 1 though 5 by subtracting line 2 and line 3 from line 1. Enter the total out of state taxable income in column 6 by adding columns 3, 4 and 5.

#### Computation of Tax Credit

- **Line 5** Enter the ratio by dividing amounts on line 4, columns 3, 4 and 5 by the amount on line 4, column 6.

- **Line 6** Enter the first $5,000 of taxable income or part ($0 - $5,000) of amount in line 4, column 6 on line 6, column A. Enter the total income tax in column B by multiplying column A by 3%. Enter the percentage of tax due by multiplying the amount in Column B by the ratio amounts in line 5, columns 3, 4 and 5.

- **Line 7** Enter the next $5,000 of taxable income or part ($5,001 - $10,000) of amount in line 4, column 6 on line 7, column A. Enter the total income tax in column B by multiplying column A by 4%. Enter the percentage of tax due by multiplying the amount in Column B by the ratio amounts in line 5, columns 3, 4 and 5.

- **Line 8** Enter the remaining balance of taxable income ($10,001 and above) of amount in line 4, column 6 on line 8, column A. Enter the total income tax in column B by multiplying column A by 5%. Enter the percentage of tax due by multiplying the amount in Column B by the ratio amounts in line 5, columns 3, 4 and 5.

- **Line 9** Enter the computed tax credit by adding lines 6 through 8 in columns 3, 4 and 5.

- **Line 10** Enter the income tax due to other states (from other state return(s) and attach a copy of the other state return(s).)

- **Line 11** Enter the lesser of line 9 or line 10, columns 3, 4 and 5. Enter in column 6 the total of columns 3 through 5.

- **Line 12** Enter the amount of income tax due on Form 80-105, page 1, line 17 or Form 81-110, page 1, line 2.

- **Line 13** Enter the amount of allowable tax credit for tax paid to other states (The lesser of line 11, column 6 or line 12; enter here and on Form 80-105, page 1, line 18 or on Form 81-110, page 1, line 3.)