



# Mississippi Pass-Through Entity Tax Return 2022

Tax Year Beginning \_\_\_\_\_  
mm dd yyyy

Tax Year Ending \_\_\_\_\_  
mm dd yyyy

FEIN \_\_\_\_\_

Mississippi Secretary of State ID \_\_\_\_\_

NAICS Code \_\_\_\_\_

Legal Name and DBA _____  Address _____  City _____ State _____ Zip +4 _____  County Code _____ Total Number of Mississippi K-1s _____	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"><input type="checkbox"/> <b>Partnership / LLC / LLP (Federal 1065)</b></td> <td style="width: 50%; text-align: center;"><input type="checkbox"/> <b>S Corporation (Federal 1120-S)</b></td> </tr> <tr style="background-color: #cccccc;"> <td style="text-align: center;"><b>CHECK ALL THAT APPLY</b></td> <td style="text-align: center;"><b>CHECK ONE</b></td> </tr> <tr> <td style="vertical-align: top;"> <input type="checkbox"/> Electing Pass-Through Entity  <input type="checkbox"/> Composite Return  <input type="checkbox"/> Amended Return  <input type="checkbox"/> Final Return                 </td> <td style="vertical-align: top;"> <input type="checkbox"/> 100% Mississippi  <input type="checkbox"/> Multistate Apportioning  <input type="checkbox"/> Multistate Direct Accounting                 </td> </tr> </table>	<input type="checkbox"/> <b>Partnership / LLC / LLP (Federal 1065)</b>	<input type="checkbox"/> <b>S Corporation (Federal 1120-S)</b>	<b>CHECK ALL THAT APPLY</b>	<b>CHECK ONE</b>	<input type="checkbox"/> Electing Pass-Through Entity <input type="checkbox"/> Composite Return <input type="checkbox"/> Amended Return <input type="checkbox"/> Final Return	<input type="checkbox"/> 100% Mississippi <input type="checkbox"/> Multistate Apportioning <input type="checkbox"/> Multistate Direct Accounting
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**If issuing 100 or more K-1s, this return must be filed electronically.**

**S CORPORATION FRANCHISE TAX** **(ROUND TO THE NEAREST DOLLAR)**

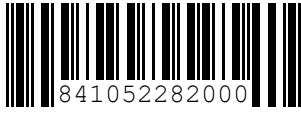
1 Taxable capital (from Form 84-110, line 18)	1	_____ .00
2 Franchise tax ( <b>minimum tax \$25</b> ) <input type="checkbox"/> Fee-In-Lieu	2	_____ .00
3 Franchise tax credit (from Form 84-401, line 1)	3	_____ .00
4 Net franchise tax due (line 2 minus line 3)	4	_____ .00

**COMPOSITE / ELECTING PASS-THROUGH ENTITY INCOME TAX**

5 Mississippi net taxable income (from Form 84-122, line 32 (composite) or line 35 (electing pass-through entity))	5	_____ .00
6 Income tax	6	_____ .00
7 Credit for tax paid on an electing Pass-Through Entity Tax Return (from Form 84-161, line 7; must attach K-1(s) received from electing pass-through entities)	7	_____ .00
8 Income tax credits (from Form 84-401, line 3)	8	_____ .00
9 Net income tax due (line 6 minus line 7 and line 8)	9	_____ .00

**PAYMENTS AND TAX DUE**

10 Total franchise tax (S corporations only) and/or income tax (composite or electing pass-through entity), line 4 plus line 9	10	_____ .00
11 Overpayments from prior year	11	_____ .00
12 Estimated tax payments and payment with extension	12	_____ .00
13 Total payments (line 11 plus line 12)	13	_____ .00
14 Net total franchise tax and/or income tax (line 10 minus line 13)	14	_____ .00
15 Interest and penalty on underestimated income tax payments (from Form 83-305, line 19 or Form 80-320, line 11 (composite partnerships only), see instructions))	15	_____ .00
16 Late payment interest	16	_____ .00



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FEIN \_\_\_\_\_

- 17 Late payment penalty 17 \_\_\_\_\_ .00
- 18 Late filing penalty (minimum income tax penalty \$100) 18 \_\_\_\_\_ .00
- 19 Total balance due (if line 10 is larger than line 13, add line 14 through line 18) 19 \_\_\_\_\_ .00
- 20 Total overpayment (if line 13 is larger than line 10 plus line 15, subtract line 10 and line 15 from line 13 and add amount from Form 84-161, line 8) 20 \_\_\_\_\_ .00
- 21 Overpayment credited to next year (from line 20) 21 \_\_\_\_\_ .00
- 22 Overpayment to be refunded (line 20 minus line 21) 22 \_\_\_\_\_ .00

**PART I: ENTITY INFORMATION**

- 1 If final return, enter reason and date effective: \_\_\_\_\_ Date \_\_\_\_\_
- 2 If the entity has been sold, merged, incorporated, or elected to become a Qualified Sub-Chapter S Subsidiary (QSSS), or converted to a Single-Member LLC (SMLLC), complete the following: Name, address and FEIN of the new existing corporation, parent of QSSS or owner of the SMLLC: \_\_\_\_\_ FEIN \_\_\_\_\_
- 3 If amended return, check reason.  Mississippi Correction  Federal Correction  Other \_\_\_\_\_
- 4 If a partnership or LLC, has a federal election been made to file as a corporation?  Yes  No
- 5 Check if the company has been audited by the IRS.  If the company has been audited, what year(s) are involved? \_\_\_\_\_
- 6 Principal business activity in Mississippi \_\_\_\_\_ 6a County location in Mississippi \_\_\_\_\_
- 7 Principal product or service in Mississippi \_\_\_\_\_
- 8 Contact person for this return \_\_\_\_\_ 8a Location and phone number \_\_\_\_\_

**PART II: PASS-THROUGH ENTITY SCHEDULE**

List all pass-through entities in Mississippi that the S corporation / Partnership invested in during the tax year. Attach additional schedule(s), Form 84-105, page 4, if needed.

ENTITY NAME	FEIN	ADDRESS	ENTITY TYPE





## Mississippi Pass-Through Entity Schedule 2022

FEIN \_\_\_\_\_

<b>PART III</b>	<b>Q-SUBS/DISREGARDED ENTITY SCHEDULE</b>
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List all qualified subchapter S subsidiaries (Q-Subs) and/or disregarded entities. Attach additional schedule(s), Form 84-105, page 4, if needed.

ENTITY NAME	FEIN	ADDRESS	MISSISSIPPI OPERATIONS (Y/N)

<b>PART IV</b>	<b>ENTITY OFFICER INFORMATION</b>
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List the owners, officers, directors, or partners who have a responsibility in the fiscal management of the organization.

OFFICER NAME AND TITLE	SSN	ADDRESS	OWNERSHIP PERCENTAGE

Check box if return may be discussed with preparer.

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.

Officer Signature and Title	Date	Business Phone
Paid Preparer Signature	Date	Paid Preparer Address
Paid Preparer PTIN	Paid Preparer Phone	City
		State
		Zip Code

**Mail Return To: Department of Revenue P.O. BOX 23191 Jackson, MS 39225-3191**



# Mississippi Supplemental Pass-Through Entity Schedule 2022

FEIN \_\_\_\_\_

**PASS-THROUGH ENTITY SCHEDULE**

List all pass-through entities in Mississippi that the S corporation / Partnership invested in during the tax year, continued from page 2, part II.

ENTITY NAME	FEIN	ADDRESS	ENTITY TYPE

**Q-SUBS/DISREGARDED ENTITY SCHEDULE**

List all qualified subchapter S subsidiaries (Q-Subs) and/or disregarded entities, continued from page 3, part III.

ENTITY NAME	FEIN	ADDRESS	MISSISSIPPI OPERATIONS (Y/N)