Scanband Version of Form 80-315-10-3
Reforestation Tax Credit

There must be data in all fields of the scanband. There cannot be any handwritten information on these forms. The preparer or taxpayer should not be able to print this form with data missing from the scanband.

We have tried to include the changes from the previous year in this list, but we may have missed a few. Please check the form as well as this list.

2010 changes-

1) Updated the year and form number.

2) Updated page 2 column A (cost summary).

3) Updated "PART V: CERTIFICATION OF FORESTER"

4) Updated the agency name

MS

Mississippi
Reforestation Tax Credit
2010

SSN

FEIN 23-4562899

For Computer Use Only -
Do Not Write Above This Line

PART I : COMPUTATION OF CREDIT

1. Total expenditures during the year 2010 for seedlings, seed/acorns, seeding, planting by hand or machine, site preparation , and post-planting site preparation on all eligible acres. — **1**

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**

3. Eligible Costs (Enter lesser of Line 1 or Line 2.) — **3**

4. Enter 50% of amount in Line 3 above or $10,000 whichever is less. **This is your RTC earned this year.** — **4**

5a. Enter the amount of RTC carried over from earlier years. **(Must Attach Form 80-315 for immediate prior year.)** — **5a**

5b. Enter the current year RTC passed through to you as an investor in a pass-through entity. (Refer to Forms K-1.) — **5b**

6. Total Amount of RTC available to be utilized this year (**Add Lines 4 , 5a & 5b, but do not enter an amount larger than the amount shown on Line 16, Part IV, below.**) *Pass-through entities only: This is the amount of RTC which is available to be passed through to investors. Enter this amount on Form 80-401 and skip Parts II and III.* — **6**

| **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 22, Form 80-105 (individuals); Line 5, Form 83-105 (corporations); or Line 7, Form 81-110 (fiduciary return). — **7**

8. Enter the total amount of all other credit(s) available to you this year. (Refer to the instructions for the income tax return you are filing for a list of available credits.) **Do not include withholding or estimated tax payments.** — **8**

9. Net Income tax due (Subtract Line 8 from Line 7.) — **9**

10. Reforestation Tax Credit (Enter LESSER of Line 6 or Line 9.) Enter here and on Form 80-105, Page 1, Line 26 (individuals), 81-110, Page 1, Line 9 (trusts), or on Form 83-401 (corporations). — **10**

PART III: COMPUTATION OF RTC CARRYOVER AMOUNT:

11. Total Reforestation Tax Credit available to be utilized this year. (Amount from Line 6 above.) — **11**

12. Amount of RTC utilized this year. (Amount from Line 10 above) — **12**

13. Amount of RTC available to be carried forward and used in succeeding tax years. (Line 11 minus Line 12) — **13**

PART IV: COMPUTATION OF ACCUMULATED RTC LIFETIME CREDIT UTILIZIED:

14. LIFETIME REFORESTATION TAX CREDIT ALLOWANCE — **14** — 75,000.00

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 taxable years.) *Pass-through entities: Enter total RTC passed through to investors in ALL prior years.* — **15**

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**

PART V: CERTIFICATION OF FORESTER

In accordance with the requirements set forth in Miss Code Ann § 27-7-18, I certify that a reforestation prescription or plan as indicated above for eligible lands owned by _____

the eligible owner/taxpayer; and that I am: ☐ 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;

that the reforestation practices below have been completed; and that the reforestation prescription or plan was followed.

☐ Site Preparation   ☐ Cost of Seedlings and/or Seed/Acorns

☐ Planting by Hand or Machine and/or Seeding   ☐ Post-planting Site Preparation Practices

_____   _____   _____
Signature   Title   Date

_____   _____
Business Address   Identifying Number

MS

Mississippi
Reforestation Tax Credit
2010

SSN
FEIN 23-4562899

ITC	SEED	5a	10	TIN	
RAMT	POST	5b	11		
GRFR	1	6	12		
RFOR	2	7	13		
SITE	3	8	15		
PLNT	4	9	16		

▶ N1 _____ N2 _____ N3 _____

For Computer Use Only -
Do Not Write Above This Line

PART I : COMPUTATION OF CREDIT

1. Total expenditures during the year 2010 for seedlings, seed/acorns, seeding, planting by hand or machine, site preparation , and post-planting site preparation on all eligible acres. **1**

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**

3. Eligible Costs (Enter lesser of Line 1 or Line 2.) **3**

4. Enter 50% of amount in Line 3 above or $10,000 whichever is less. **This is your RTC earned this year.** **4**

5a. Enter the amount of RTC carried over from earlier years. **(Must Attach Form 80-315 for immediate prior year.)** **5a**

5b. Enter the current year RTC passed through to you as an investor in a pass-through entity. (Refer to Forms K-1.) **5b**

6. Total Amount of RTC available to be utilized this year (**Add Lines 4 , 5a & 5b, but do not enter an amount larger than the amount shown on Line 16, Part IV, below.**) _Pass-through entities only: This is the amount of RTC which is available to be passed through to investors. Enter this amount on Form 80-401 and skip Parts II and III._ **6**

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 22, Form 80-105 (individuals); Line 5, Form 83-105 (corporations); or Line 7, Form 81-110 (fiduciary return). **7**

8. Enter the total amount of all other credit(s) available to you this year. (Refer to the instructions for the income tax return you are filing for a list of available credits.) **Do not include withholding or estimated tax payments.** **8**

9. Net Income tax due (Subtract Line 8 from Line 7.) **9**

10. Reforestation Tax Credit (Enter LESSER of Line 6 or Line 9.) Enter here and on Form 80-105, Page 1, Line 26 (individuals), 81-110, Page 1, Line 9 (trusts), or on Form 83-401 (corporations). **10**

PART III: COMPUTATION OF RTC CARRYOVER AMOUNT:

11. Total Reforestation Tax Credit available to be utilized this year. (Amount from Line 6 above.) **11**

12. Amount of RTC utilized this year. (Amount from Line 10 above) **12**

13. Amount of RTC available to be carried forward and used in succeeding tax years. (Line 11 minus Line 12) **13**

PART IV: COMPUTATION OF ACCUMULATED RTC LIFETIME CREDIT UTILIZIED:

14. LIFETIME REFORESTATION TAX CREDIT ALLOWANCE **14** 75,000.00

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 taxable years.) _Pass-through entities: Enter total RTC passed through to investors in ALL prior years._ **15**

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**

PART V: CERTIFICATION OF FORESTER

In accordance with the requirements set forth in Miss Code Ann § 27-7-18, I certify that a reforestation prescription or plan as indicated above for eligible lands owned by _____

the eligible owner/taxpayer; and that I am: ☐ 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;

that the reforestation practices below have been completed; and that the reforestation prescription or plan was followed.

☐ Site Preparation

☐ Cost of Seedlings and/or Seed/Acorns

☐ Planting by Hand or Machine and/or Seeding

☐ Post-planting Site Preparation Practices

_____ Signature _____ Title _____ Date

_____ Business Address _____ Identifying Number

MS

Mississippi
Reforestation Tax Credit
2010

SSN

FEIN 23-4562899

10/9	18/9	22/9to26/9	30/9to34/9	38/9to47/9
10/10	18/10	22/10to26/10	22/10to26/10	
10/11	14/11to18/11	22/11to26/11	30/11to34/11	
10/12	14/12to18/12	22/12to26/12	30/12to34/12	
10/13	14/13to18/13	22/13to26/13	30/13to34/13	
10/14	14/14to18/14	22/14to26/14	30/14to34/14	

▶ 10/17 to 29/17   32/17 to 43/17   45/17

For Computer Use Only -
Do Not Write Above This Line

The beginning and ending positions of each data box above are referenced in the box.

There must be data in all fields of the scanband. There cannot be any handwritten information on these forms. The preparer or taxpayer should not be able to print this form with data missing from the scanband.

SSN [　　　　　　　　　　　　　　]　FEIN [23-4562899]

```
Y        N        0     5000   2345628990
Y        N      200     9700
Y    22000     9700     5000
N    19000     6000     4700
Y    19000     1000        0
Y     9500     5000    10000
```

▶ DOE　　　　　　　　John　　　　P

For Computer Use Only -
Do Not Write Above This Line

PART I : COMPUTATION OF CREDIT

1. Total expenditures during the year 2010 for seedlings, seed/acorns, seeding, planting by hand or machine, site preparation , and post-planting site preparation on all eligible acres. | 1 | 22,000

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 | 19,000

3. Eligible Costs (Enter lesser of Line 1 or Line 2.) | 3 | 19,000

4. Enter 50% of amount in Line 3 above or $10,000 whichever is less. **This is your RTC earned this year.** | 4 | 9,500

5a. Enter the amount of RTC carried over from earlier years. **(Must Attach Form 80-315 for immediate prior year.)** | 5a | 0

5b. Enter the current year RTC passed through to you as an investor in a pass-through entity. (Refer to Forms K-1.) | 5b | 200

6. Total Amount of RTC available to be utilized this year (**Add Lines 4 , 5a & 5b, but do not enter an amount larger than the amount shown on Line 16, Part IV, below.)** *Pass-through entities only: This is the amount of RTC which is available to be passed through to investors. Enter this amount on Form 83-401 and skip Parts II and III.* | 6 | 9700

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 22, Form 80-105 (individuals); Line 5, Form 83-105 (corporations); or Line 7, Form 81-110 (fiduciary return). | 7 | 6,000

8. Enter the total amount of all other credit(s) available to you this year. (Refer to the instructions for the income tax return you are filing for a list of available credits.) **Do not include withholding or estimated tax payments.** | 8 | 1,000

9. Net Income tax due (Subtract Line 8 from Line 7.) | 9 | 5,000

10. Reforestation Tax Credit (Enter LESSER of Line 6 or Line 9.) Enter here and on Form 80-105, Page 1, Line 26 (individuals), 81-110, Page 1, Line 9 (trusts), or on Form 83-401 (corporations). | 10 | 5,000

PART III: COMPUTATION OF RTC CARRYOVER AMOUNT:

11. Total Reforestation Tax Credit available to be utilized this year. (Amount from Line 6 above.) | 11 | 9,700

12. Amount of RTC utilized this year. (Amount from Line 10 above) | 12 | 5,000

13. Amount of RTC available to be carried forward and used in succeeding tax years. (Line 11 minus Line 12) | 13 | 4,700

PART IV: COMPUTATION OF ACCUMULATED RTC LIFETIME CREDIT UTILIZIED:

14. LIFETIME REFORESTATION TAX CREDIT ALLOWANCE | 14 | 75,000.00

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 taxable years.) *Pass-through entities: Enter total RTC passed through to investors in ALL prior years.* | 15 | 0

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 | 10,000

PART V: CERTIFICATION OF FORESTER

In accordance with the requirements set forth in Miss Code Ann § 27-7-18, I certify that a reforestation prescription or plan as indicated above for eligible lands owned by _____

the eligible owner/taxpayer; and that I am: ☒ 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;

that the reforestation practices below have been completed; and that the reforestation prescription or plan was followed.

☒ Site Preparation　　　　　　　　　　　　☐ Cost of Seedlings and/or Seed/Acorns

☒ Planting by Hand or Machine and/or Seeding　　　☐ Post-planting Site Preparation Practices

_____　　_____　　_____
Signature　　　　　　　　　　　　Title　　　　　　　　　　　　Date

_____　　　　　　　　　　　　　　_____
Business Address　　　　　　　　　　　　　　　　　Identifying Number

80-315-10-3-2-000 (Rev. 5/10)

Mississippi
Reforestation Tax Credit - Cost Worksheet
2010

SSN [   ]   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: Code [   ]   Code [   ]   Code [   ]

TYPE OF ACTIVITY	Column A COST SUMMARY PER ACRE - FROM MISSISSIPPI FORESTRY COMM.	Column B NUMBER OF ACRES	Column C EXTENDED COST (Col. A X Col. B)
I. Regeneration			
Tree Planting (1)			
Pine			
Seed/Seedlings	40.00		$
Labor	50.00		
Containerized Longleaf			
Seed/Seedlings	85.00		
Labor	78.00		
Hardwood			
Seed/Seedlings	68.00		
Labor	71.00		
Direct Seeding (2)			
Pine			
Seed/Seedlings	22.00		
Labor	41.00		
Hardwood			
Seed/Seedlings	40.00		
Labor	50.00		
Mixed Stand Regeneration			
Seed/Seedlings	37.00		
Labor	33.00		
Site-Preparation	125.00		
Natural Regeneration			
Site-Preparation	100.00		
II. Site-Preparation			
Chemical	100.00		
Mechanical	185.00		
Bush Hog	35.00		
Post Planting Site-Prep (3)	85.00		
Sub-Soil	50.00		
Site-Prep Burn	38.00		

TOTAL (Enter the total of Column C here and on page 1, Part I, line 2.) $

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

NOTICE

A copy of the above worksheet MUST be furnished to:

Mississippi Forestry Commission
Forest Management Division
301 N. Lamar Street, Suite 300
Jackson, MS 39201

Key to Data Fields for the Reforestation Tax Credit Tax Form for 2010

The form number is 80-315. This form must be approved by the Mississippi Department of Revenue.

Page 1:
The top left corner of the barcode is located at position x=6, y=4 on the 10/6 grid.
The top right registration mark is located at the top right corner of grid box x=80, y=4.
The lower left corner of the scanband must be located on the left and bottom edge of grid space x=6, y=19.
"MS" to the left of the header must begin in grid space 27/4 and end in grid space 28/4 and be in an Courier 12 pt.

The following is the labeling and the description of the items to be included in the Scanband of this form. The beginning and ending data positions are included in one of the templates for the form. The field length is included in this key for each data position. Grid positioning given is from the first grid space to the last grid space included in a data field. (Example 22/9 to 29/9 is 8 grid spaces) You should use this information to position the data on the returns. Do not use a grid overlay to determine the positions from a printed paper form. The field length specified assumes using a **Courier 12 point font**, which is the required font. **In the Scanband, the name and address fields should be left justified. All other fields should be right justified. All fields in the scanband must be filled. If a field is Blank in the scanband, your software should fill the field using a "0" (zero) for numeric fields and an "N" for alpha or alphanumeric fields.** The money field in the scanband should not contain any commas, cents, decimals or other formatting information except for the negative signs (-) as a leading indicator for any negative amount. The amounts in the body of the return should contain commas. Example -123,456 in the body of the form would appear as -123456 in the scanband.

Front (Page 1) of the form:

Field Name	Description
ITC	Investment Tax Credit - This field indicates the Taxpayer elected the federal income tax credit with respect to the qualifying expenditures on the same eligible lands. This field should be Y or N in the scanband, X or blank in the body of form. This field is 1 character long.
RAMT	Reforestation Amortization - This field indicates the Taxpayer elected to take amoritization expense for federal tax purposes with respect to the qualifying expenditures on the same eligible lands. This field should be Y or N in the scanband, X or blank in the body of form. This field is 1 character long.
GRFR	Graduate Forester - This field indicates that a reforestation presciption or plan was certified by a graduate forester. This field should be Y or N in the scanband, X or blank in the body of form. This field is 1 character long.
RFOR	Registered Forester - This field indicates that a reforestation presciption or plan was certified by a registered forester. This field should be Y or N in the scanband, X or blank in the body of form. This field is 1 character long.
SITE	Site Preparation - This field indicates that "site preparation" reforestation practices have been completed in accordance with the reforestation prescription or plan. This field should be Y or N in the scanband, X or blank in the body of form. This field is 1 character long.
PLNT	Planting and/or Seeding - This field indicates that "planting and/or seeding" reforestation practices have been completed in accordance with the reforestation prescription or plan. This field should be Y or N in the scanband, X or blank in the body of form. This field is 1 character long.
SEED	Seedling Cost - This field indicates the cost of seedlings and/or Seed/Acorns associated with the approved reforestation practices has been included in the above computations. This field should be Y or N in the scanband, X or blank in the body of form. This field is 1 character long.
POST	Post-planting Site Pepration Practices - This field indicates that "post-planting site preparation practices" have been completed in accordance with the reforestation prescription or plan. This field should be Y or N in the scanband, X or blank in the body of form. This field is 1 character long.
1	This is a numeric field that is a money field. This field is 5 characters long.
2	This is a numeric field that is a money field. This field is 5 characters long.
3	This is a numeric field that is a money field. This field is 5 characters long.
4	This is a numeric field that is a money field. This field is 5 characters long.
5a	This is a numeric field that is a money field. This field is 5 characters long.
5b	This is a numeric field that is a money field. This field is 5 characters long.
6	This is a numeric field that is a money field. This field is 5 characters long.
7	This is a numeric field that is a money field. This field is 5 characters long.
8	This is a numeric field that is a money field. This field is 5 characters long.
9	This is a numeric field that is a money field. This field is 5 characters long.
10	This is a numeric field that is a money field. This field is 5 characters long.
11	This is a numeric field that is a money field. This field is 5 characters long.
12	This is a numeric field that is a money field. This field is 5 characters long.
13	This is a numeric field that is a money field. This field is 5 characters long.
15	This is a numeric field that is a money field. This field is 5 characters long.
16	This is a numeric field that is a money field. This field is 5 characters long.

Front (Page 1) Continued:

TIN   Taxpayer's Identification Number. This is a numeric field. This is the taxpayer's Social Security Number or Federal Employer Identification Number. This field is 10 characters long. The last digit in this field is a check digit. This check digit is in the scanband but not in the body of the form. The body of the form contains a SSN and a FEIN field. Whichever one is applicable is completed and the other field in the body is left blank. The data from either the SSN or FEIN field is entered into this scanband field along with a check digit. Check digits should be calculated using Modulus 10 Self-check Digit Computation found in the Mississippi Guidelines for Provider of Substitute Forms.

N1   Taxpayer's Last Name. This is an alpha field. This field is 20 characters long. If the taxpayer is not a person, then the complete taxpayer name (up to twenty characters) is entered in this field.

N2   Taxpayer's First Name. This is an alpha field. This field is 12 characters long.

N3   Taxpayer's Middle Initial. This is an alpha field. This field is 1 character long.