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

Form 80-315-10-3-1-000 (Rev.5/10)

MS

Mississippi

Reforestation Tax Credit
2010

SSN

FEIN | 23-4562899

SSN	2010 fein 23-4562899	
		·
▶ [For Computer Use Only -
PART I: COMPUTATION OF CREDIT 1. Total expenditures during the year 2010 for seedlings, seed/acorns, preparation, and post-planting site preparation on all eligible acres. 2. Total cost of approved practices as established by the Mississippi For the reverse side of this form and enter the total from Column C here 3. Eligible Costs (Enter lesser of Line 1 or Line 2.) 4. Enter 50% of amount in Line 3 above or \$10,000 whichever is less. The same of the amount of RTC carried over from earlier years. (Must Att. 5b. Enter the amount of RTC passed through to you as an investor in 6. Total Amount of RTC available to be utilized this year (Add Lines 4, than the amount shown on Line 16, Part IV, below.) Pass-through is available to be passed through to investors. Enter this amount on Was either of the following elected on your Federal income tax reti	orestry Commission. Complete the worksheet on the complete the complete the complete the worksheet on the complete the comp	Do Not Write Above This Line 1 2 3 4 5a 5b 6 YES NO N
PART II: REFORESTATION TAX CREDIT UTILIZED THIS YEA (NOTE: When married taxpayers file jointly and each spouse qua	Le RTC is claimed: Reforestation Amortization AR: alifies as an eligible owner, see Instructions for core	ion YES [] NO []
 Enter the amount of total income tax due shown on Line 22, Form 80 (corporations); or Line 7, Form 81-110 (fiduciary return). Enter the total amount of all other credit(s) available to you this year return you are filing for a list of available credits.) Do not include wi Net Income tax due (Subtract Line 8 from Line 7.) Reforestation Tax Credit (Enter LESSER of Line 6 or Line 9.) Enter (individuals), 81-110, Page 1, Line 9 (trusts), or on Form 83-401 (cor 	(Refer to the instructions for the income tax ithholding or estimated tax payments.	7
PART III: COMPUTATION OF RTC CARRYOVER AMOUNT: 11. Total Reforestation Tax Credit available to be utilized this year. (Amount of RTC utilized this year. (Amount from Line 10 above) 13. Amount of RTC available to be carried forward and used in succeeding		11 12 13 13 14 15 16 16 17 17 17 17 17 17
PART IV: COMPUTATION OF ACCUMULATED RTC LIFETIM 14. LIFETIME REFORESTATION TAX CREDIT ALLOWANCE 15. Total RTC utilized in prior years to offset income tax due. (Total of a for ALL prior taxable years.) Pass-through entities: Enter total RTC 16. Balance of Lifetime RTC allowance available to be used. (Line 14 m balance of your lifetime RTC allowance which is available to be pass PART V: CERTIFICATION OF FORESTER	mounts shown on Line 12, Part III, Form 80-315, passed through to investors in ALL prior years.	14 75,000.00 15 16
In accordance with the requirements set forth in Miss Code Ann § 27-7-1 lands owned by		
	college, school or university accredited by the Socier the Foresters Registration Law of 1977;	ety of American Poresters; or
that the reforestation practices below have been completed; and that the	e reforestation prescription or plan was followed.	
Site Preparation	Cost of Seedlings and/or Seed/Acorns	
Planting by Hand or Machine and/or Seeding Signature	Post-planting Site Preparation Practices Title Da	te
Signaturo .	5	·•

Business Address Identifying Number

Form	80-315-10-3-1-000	(Rev 5/10)

MS

Mississi	igo	
Reforestation '	Тах	Credit
2040		

Pa	a	1

Identifying Number

			2010			-age i
SSN	l I		¦ FEIN ¦2	3-4562899		
ITC RAMT GRFR RFOR SITE PLNT	SEED 5a POST 5b 1 6 2 7 3 8	10 11 12 13 15	¦ TIN			
► N1		, N2	, N3			
						For Computer Use Only - Do Not Write Above This Lin
1. Total expe preparatio 2. Total cost the revers 3. Eligible Co 4. Enter 50% 5a. Enter the 5b. Enter the 6. Total Amon than the	on , and post-planting sit of approved practices as e side of this form and e stst (Enter lesser of Line of amount in Line 3 abo amount of RTC carried current year RTC passe unt of RTC available to amount shown on Line	r 2010 for seedlings, sate preparation on all elics established by the Menter the total from Colector 1 or Line 2.) Dove or \$10,000 whicher over from earlier years at through to you as are be utilized this year (A to 16, Part IV, below.)	ver is less. This is your lost (Must Attach Form 80 in investor in a pass-through entities on Pass-through entities on Pass-through entities on	RTC earned this year315 for immediate propriet do not enter an among. This is the amount	worksheet on 2 3 4 rior year.) 5a rms K-1.) 5b ount larger of RTC which 6	
is available	e to be passed through t	to investors. Enter this	s amount on Form 80-401	and skip Parts II and I	///. 	YES [] NO []
the qualifying	g expenditures on the	same eligible lands	ome tax return with respon which the RTC is cla		tion Amortization	YES '_' NO '_' YES '_' NO '_'
(NOTE 7. Enter the a (corporation 8. Enter the treturn you 9. Net Income	amount of total income toons); or Line 7, Form 81 otal amount of all other are filing for a list of avale tax due (Subtract Line	ers file jointly and each ax due shown on Line I-110 (fiduciary return). credit(s) available to yoailable credits.) Do no a 8 from Line 7.)	n spouse qualifies as an e 22, Form 80-105 (individual) ou this year. (Refer to the t include withholding on the 9.) Enter here and on f	instructions for the increating tax payments	7 come tax ents. 8	ion of lines 7 and 8.)
11. Total Refo12. Amount of	RTC utilized this year. (ailable to be utilized this (Amount from Line 10	s year. (Amount from Lin		11 12 2) 13	
14. LIFETIME15. Total RTC for ALL pri16. Balance of balance of	REFORESTATION TAX utilized in prior years to or taxable years.) <i>Pass</i>	X CREDIT ALLOWANG offset income tax due s-through entities: Ente e available to be used. vance which is available	C LIFETIME CREDIT CE . (Total of amounts show er total RTC passed throut . (Line 14 minus Line 15) e to be passed through to	n on Line 12, Part III, F gh to investors in ALL	-	75,000.00
In accordance lands owned b	with the requirements s	set forth in Miss Code /	Ann § 27-7-18, I certify th	at a reforestation preso	cription or plan as ir	ndicated above for eligible
the eligible ow	ner/taxpayer; and that I	am: a graduate fo	prester of a college, school	I or university accredite	ed by the Society of	f American Foresters; or
		_ •	forester under the Foreste	· ·	•	
		have been completed;	and that the reforestation			
Site Prepa			Cost of	Seedlings and/or See	d/Acorns	
Planting by	/ Hand or Machine and/	or Seeding	Post-pl	anting Site Preparation	Practices	
	Signature		Title		Date	
	Business Add	dress			Identifyi	ng Number

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.

X Site Preparation

IX Planting by Hand or Machine and/or Seeding

MS

Mississippi Reforestation Tax Credit

Page 1

CCNI	ı			2010 FEIN 23-45			
SSN	I			FEIN 123-45	02099	I	
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	1		John	P			
, DOF	ı		0.01111	P			
							omputer Use Only -
PARTI: CO	OMPUTATION	OF CREDIT				Do No	t Write Above This Line
1. Total expe	enditures during the	he year 2010 fo	r seedlings, seed	d/acorns, seeding, planting by	hand or machine, site		
	on , and post-plar		-		Complete the worksheet on	1 ¦	22,000
the revers	se side of this for	m and enter the	total from Colun	sissippi Forestry Commission. nn C here.	Complete the worksheet on	2	19,000
•	osts (Enter lesser		,			3	19,000
				r is less. This is your RTC ear		4	9,500
5b. Enter the	current year RTC	passed throug	h to you as an ir	(Must Attach Form 80-315 for nvestor in a pass-through entity	v. (Refer to Forms K-1.)	5a ¦ 5b ¦	0' 200,
6. Total Amo than the is available	ount of RTC avails amount shown of the to be passed the	able to be utilize on Line 16, Par arough to invest	ed this year (Add r t IV, below.) <i>Pa</i> ors. Enter this a	l Lines 4 , 5a & 5b, but do no ass-through entities only: This mount on Form 83-401 and ski	t enter an amount larger is the amount of RTC which ip Parts II and III.	6	9700,
				ne tax return with respect to which the RTC is claimed:	Investment Tax Credit		YES X NO
the qualityin	g expenditures	on the same e	ligible lands on	which the RTC is claimed:	Reforestation Amortizati	on	YES X NO
					Reforestation Amortizati	<u>on</u>	YES X NO D
PART II: RE	FORESTATIO	N TAX CRED	IT UTILIZED T				
PART II: RE (NOTE	FORESTATION When married amount of total in	N TAX CRED taxpayers file jo	IT UTILIZED Tointly and each shown on Line 22	HIS YEAR:	wner, see Instructions for cor	npletion	
PART II: RE (NOTE 7. Enter the a (corporati	FORESTATION When married amount of total in ons); or Line 7, F	N TAX CRED taxpayers file jo come tax due s form 81-110 (fid	IT UTILIZED T bintly and each s hown on Line 22 luciary return).	THIS YEAR: pouse qualifies as an eligible of the control of the co	owner, see Instructions for cor ne 5, Form 83-105		
PART II: RE (NOTE 7. Enter the a (corporati	FORESTATION When married amount of total in ons); or Line 7, F	N TAX CRED taxpayers file jo come tax due s form 81-110 (fid	IT UTILIZED T bintly and each s hown on Line 22 luciary return).	THIS YEAR: pouse qualifies as an eligible c	owner, see Instructions for cor ne 5, Form 83-105	npletion	of lines 7 and 8.)
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you	FORESTATION When married amount of total in ons); or Line 7, F	N TAX CRED taxpayers file jo come tax due s form 81-110 (fid ll other credit(s) tt of available cr	IT UTILIZED Tointly and each shown on Line 22 luciary return). available to you edits.) Do not in	THIS YEAR: pouse qualifies as an eligible of the control of the co	owner, see Instructions for cor ne 5, Form 83-105	npletion	of lines 7 and 8.)
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat	FORESTATION When married amount of total in ons); or Line 7, Fototal amount of all are filing for a liste tax due (Subtration Tax Credit (E	N TAX CRED taxpayers file journed tax due so form 81-110 (fid li other credit(s) at of available creat Line 8 from liter LESSER of	IT UTILIZED To bintly and each shown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 8	THIS YEAR: pouse qualifies as an eligible of the control of the co	owner, see Instructions for cor ne 5, Form 83-105 tions for the income tax ated tax payments.	npletion 7 8 9	of lines 7 and 8.) 6,000; 1,000; 5,000;
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat	FORESTATION When married amount of total in ons); or Line 7, Fototal amount of all are filing for a liste tax due (Subtration Tax Credit (E	N TAX CRED taxpayers file journed tax due so form 81-110 (fid li other credit(s) at of available creat Line 8 from liter LESSER of	IT UTILIZED To bintly and each shown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 8	THIS YEAR: pouse qualifies as an eligible of the control of the co	owner, see Instructions for cor ne 5, Form 83-105 tions for the income tax ated tax payments.	mpletion 7 :	of lines 7 and 8.) 6,000, 1,000
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual	FORESTATION When married amount of total in ons); or Line 7, Fototal amount of all are filing for a liste tax due (Subtration Tax Credit (Es), 81-110, Page	N TAX CRED taxpayers file journed tax due some tax due some 110 (fiduled to the credit (s) at of available credit Line 8 from later LESSER of 1, Line 9 (trusts)	IT UTILIZED To bintly and each shown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 83 RRYOVER AM	CHIS YEAR: pouse qualifies as an eligible of the control of the co	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments.	mpletion 7 8 9 10 10	of lines 7 and 8.) 6,000; 1,000; 5,000;
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual PART III: C 11. Total Refo	FORESTATION : When married amount of total in ons); or Line 7, Fitotal amount of all are filing for a liste tax due (Subtration Tax Credit (Es), 81-110, Page OMPUTATION prestation Tax Cre	N TAX CRED taxpayers file journed tax due some tax due so	IT UTILIZED T bintly and each s hown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 9 s), or on Form 83 RRYOVER AM be utilized this y	CHIS YEAR: pouse qualifies as an eligible of the pouse of	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments.	npletion 7	of lines 7 and 8.) 6,000; 5,000; 5,000; 9,700
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual PART III: C 11. Total Refo 12. Amount of	FORESTATION : When married amount of total in ons); or Line 7, F total amount of al are filing for a list are filing for a list are tax due (Subtration Tax Credit (Es), 81-110, Page OMPUTATION or at the state of	N TAX CRED taxpayers file jou come tax due so form 81-110 (fid ill other credit(s) at of available or fact Line 8 from 1 inter LESSER of 1, Line 9 (trusts) OF RTC CAR edit available to seyear. (Amount	IT UTILIZED T bintly and each s hown on Line 22 luciary return). available to you redits.) Do not in Line 7.) of Line 6 or Line 9 s), or on Form 83 RRYOVER AM be utilized this y from Line 10 abo	CHIS YEAR: pouse qualifies as an eligible of the pouse of	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments105, Page 1, Line 26 ve.)	npletion 7	of lines 7 and 8.)
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual PART III: C 11. Total Refo 12. Amount of	FORESTATION : When married amount of total in ons); or Line 7, Flotal amount of all are filing for a listen tax due (Subtration Tax Credit (Es), 81-110, Page OMPUTATION or a street of the street of	N TAX CRED taxpayers file journed tax due some tax due to some tax due	IT UTILIZED T pointly and each s hown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 8 s), or on Form 83 RRYOVER AM be utilized this y from Line 10 abovered and used in pointly and seed in the second seed of the second second seed of the second secon	CHIS YEAR: pouse qualifies as an eligible of the pouse of	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments105, Page 1, Line 26 ve.) 1 minus Line 12)	npletion 7	of lines 7 and 8.) 6,000; 5,000; 5,000; 9,700
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual PART III: C 11. Total Refo 12. Amount of 13. Amount of	FORESTATION : When married amount of total in ons); or Line 7, F total amount of all are filing for a list at the tax due (Subtration Tax Credit (Es), 81-110, Page OMPUTATION or a treatment of the tax of the	N TAX CRED taxpayers file journed tax due some tax due to favailable of 1, Line 9 (trusts de la vailable to some tax due tax d	IT UTILIZED To bintly and each shown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 8 sh, or on Form 83 RRYOVER AM be utilized this yfrom Line 10 abovard and used in ULATED RTC	CHIS YEAR: pouse qualifies as an eligible of the pouse of	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments105, Page 1, Line 26 ve.) 1 minus Line 12)	npletion 7	of lines 7 and 8.)
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual PART III: C 11. Total Refo 12. Amount of 13. Amount of 14. LIFETIME	FORESTATION : When married amount of total in ons); or Line 7, F total amount of all are filing for a list at the tax due (Subtration Tax Credit (Es), 81-110, Page OMPUTATION or a treatment of the tax divided in the tax of the tax	N TAX CRED taxpayers file journed tax due some tax due to favailable of 1, Line 9 (trusts de la vailable to some tax due to be carried forval of the control	IT UTILIZED To bintly and each shown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 9 (s), or on Form 83 RRYOVER AM be utilized this yfrom Line 10 aboverd and used in ULATED RTC IT ALLOWANCE	CHIS YEAR: pouse qualifies as an eligible of the pouse of	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments105, Page 1, Line 26 ve.) 1 minus Line 12) IED:	npletion 7	of lines 7 and 8.)
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual PART III: C 11. Total Refo 12. Amount of 13. Amount of PART IV: C 14. LIFETIME 15. Total RTC for ALL pri	FORESTATION : When married amount of total in ons); or Line 7, Fitotal amount of all are filing for a list are filing for a list are filing for a list are tax due (Subtration Tax Credit (Ess), 81-110, Page OMPUTATION or estation Tax Crest RTC utilized thist RTC available to the computation of the	N TAX CRED taxpayers file journed tax due soom tax due soom 81-110 (fid all other credit(s) at of available credit Line 8 from 1 inter LESSER of 1, Line 9 (trusts) of the carried forward	IT UTILIZED To pointly and each shown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 9 (s), or on Form 83 RRYOVER AM be utilized this y from Line 10 abovered and used in ULATED RTC IT ALLOWANCE acome tax due. (a entities: Enter it	THIS YEAR: pouse qualifies as an eligible of a pouse. (Refer to the instruct nclude withholding or estimated as a pouse of	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments105, Page 1, Line 26 ve.) 1 minus Line 12) IED: ne 12, Part III, Form 80-315, vestors in ALL prior years.	npletion 7	of lines 7 and 8.)
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual PART III: C 11. Total Refo 12. Amount of 13. Amount of PART IV: C 14. LIFETIME 15. Total RTC for ALL pri 16. Balance of balance of	FORESTATION : When married amount of total in ons); or Line 7, F total amount of all are filing for a lise tax due (Subtration Tax Credit (Es), 81-110, Page OMPUTATION or a street of thise fact available to the fact and total and the fact	N TAX CRED taxpayers file journed tax due some tax due to some tax due ta	IT UTILIZED To bintly and each shown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 9 sh, or on Form 83 RRYOVER AM be utilized this yeard and used in ULATED RTC IT ALLOWANCE acome tax due. (a entities: Enter in the line in	CHIS YEAR: pouse qualifies as an eligible of a pouse. (Refer to the instruct noclude withholding or estimated as a pouse of	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments. -105, Page 1, Line 26 ve.) I minus Line 12) IED: ne 12, Part III, Form 80-315, vestors in ALL prior years. as-through entities, this is the	npletion 7	of lines 7 and 8.)
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual PART III: C 11. Total Refo 12. Amount of 13. Amount of 14. LIFETIME 15. Total RTC for ALL pri 16. Balance of balance of PART V: CI In accordance	FORESTATION : When married amount of total in ons); or Line 7, F total amount of al are filing for a list at the tax due (Subtration Tax Credit (Es), 81-110, Page OMPUTATION or a state of the tax distributed this in the tax distributed the state of the tax distributed the state of the tax distributed the state of the tax distributed in prior y ior taxable years. If Lifetime RTC all frour lifetime RT ERTIFICATION is with the required amount of the tax distributed in the tax dis	N TAX CRED taxpayers file journed tax due some tax due to favailable or act Line 8 from long tax due to favailable to some tax due to favailable to some tax due to favailable to some tax due	IT UTILIZED T Dintly and each shown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 9 shown on Form 83 arrows and used in ULATED RTC IT ALLOWANCE income tax due. (In entities: Enter in the lit of the used. (In inch is available to the used. (In inch is available to the used. (In the unit inch is available to the used. (In the unit inch is available to the used. (In the unit inch is available to the used. (In the unit inch is available to the used. (In the unit inch is available to the used. (In the unit inch is available to the used. (In the unit inch is available to the used. (In the unit inch is available to the used. (In the unit inch is available to the used. (In the unit inch is available to the used. (In the unit inch is available to the used. (In the unit inch is available to the used.)	THIS YEAR: pouse qualifies as an eligible of a pouse. (Refer to the instruct nclude withholding or estimated and a pouse of	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments. -105, Page 1, Line 26 ve.) 1 minus Line 12) IED: ne 12, Part III, Form 80-315, vestors in ALL prior years. se-through entities, this is the ors.	npletion 7	of lines 7 and 8.)
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual PART III: C 11. Total Refo 12. Amount of 13. Amount of 14. LIFETIME 15. Total RTC for ALL pri 16. Balance of balance of PART V: CI In accordance lands owned b	FORESTATION When married amount of total in ons); or Line 7, Fototal amount of all are filing for a listent at the composition of the tax due (Subtration Tax Credit (Es), 81-110, Page OMPUTATION or estation Tax Creft RTC utilized this FRTC available to the composition of the co	N TAX CRED taxpayers file journed tax due some tax due to some tax due to some tax due to some tax due ta	IT UTILIZED T pointly and each s hown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 9 s), or on Form 83 RRYOVER AM be utilized this y from Line 10 abovered and used in ULATED RTC IT ALLOWANCE from tax due. (in entities: Enter in ble to be used. (li cinch is available to TER in Miss Code An	THIS YEAR: pouse qualifies as an eligible of a partial pouse. Form 80-105 (individuals); Linch this year. (Refer to the instruct include withholding or estimated as a partial pound of the partial po	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments. -105, Page 1, Line 26 ve.) 1 minus Line 12) IED: ne 12, Part III, Form 80-315, vestors in ALL prior years. se-through entities, this is the ors. prestation prescription or plan	npletion 7	of lines 7 and 8.)
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual PART III: C 11. Total Refo 12. Amount of 13. Amount of 14. LIFETIME 15. Total RTC for ALL pri 16. Balance of balance of PART V: CI In accordance lands owned b	FORESTATION When married amount of total in ons); or Line 7, Fototal amount of all are filing for a listent at the composition of the tax due (Subtration Tax Credit (Es), 81-110, Page OMPUTATION or estation Tax Creft RTC utilized this FRTC available to the composition of the co	N TAX CRED taxpayers file journed tax due some tax due to some tax due to some tax due to some tax due ta	IT UTILIZED T Dintly and each shown on Line 22 luciary return). available to you edits.) Do not in Line 7.) If Line 6 or Line 9 sh, or on Form 83 RRYOVER AM be utilized this y from Line 10 aboverd and used in ULATED RTC IT ALLOWANCE in come tax due. (a entities: Enter is ole to be used. (bich is available to the come tax due.) If I will be to be used. (bich is available to the used.) If I will be used to be used. (bich is available to the used.)	THIS YEAR: pouse qualifies as an eligible of a passed through to investor to be passed through to investor a college, school or universe to a college, school or universe and sequence of a college, school or universe and sequence and sequen	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments. 1-105, Page 1, Line 26 1 minus Line 12) IED: 1 me 12, Part III, Form 80-315, vestors in ALL prior years. 1 ses-through entities, this is the ores. 1 prestation prescription or plan 1 yersity accredited by the Socie	npletion 7	of lines 7 and 8.)
PART II: RE (NOTE 7. Enter the a (corporati 8. Enter the t return you 9. Net Incom 10. Reforestat (individual PART III: C 11. Total Refo 12. Amount of 13. Amount of 14. LIFETIME 15. Total RTC for ALL pri 16. Balance of balance of PART V: CI In accordance lands owned to	FORESTATION When married amount of total in ons); or Line 7, F total amount of all are filing for a list at due (Subtration Tax Credit (Es), 81-110, Page OMPUTATION or estation Tax Crestation Tax Credit (Es), 81-110, Page OMPUTATION or estation Tax Crestation Tax Credit (Es) and Crestation Tax Credit (Es) and	N TAX CRED taxpayers file journed tax due some tax due to favor due to be carried forward of the tax due to some tax due to the carried forward of the tax due to the carried forward of the tax due to the tax due to the carried forward of the tax due to the tax due to the tax due tax due to the tax due ta	IT UTILIZED T Dintly and each shown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 8 shown on Form 83 return 10 abovered and used in ULATED RTC IT ALLOWANCE acome tax due. (a centities: Enter in cole to be used. (binch is available to the cole a graduate fore a registered force a registered force.	THIS YEAR: pouse qualifies as an eligible of a part of the instruct onclude withholding or estimated. Enter here and on Form 80 and 10 corporations. HOUNT: Pear. (Amount from Line 6 abordove) Succeeding tax years. (Line 1: LIFETIME CREDIT UTILIZED Total of amounts shown on Line 1: Amount from 1: For passed through to in Line 14 minus Line 15) For passed through to investor on § 27-7-18, I certify that a reference.	owner, see Instructions for corne 5, Form 83-105 tions for the income tax ated tax payments. -105, Page 1, Line 26 ve.) 1 minus Line 12) IED: ne 12, Part III, Form 80-315, vestors in ALL prior years. ss-through entities, this is the ors. prestation prescription or plan versity accredited by the Sociestration Law of 1977;	npletion 7	of lines 7 and 8.)

Signature Title Date

Business Address Identifying Number

Cost of Seedlings and/or Seed/Acorns

Post-planting Site Preparation Practices

Reforestation Tax Credit - Cost Worksheet 2010

SSN	FEIN		
Please enter the name and/or cour county codes are shown in the t	ity code for the county, or counties, in which able included in your income tax instruction	n booklet.	were performed. The
	r – <u>Code</u> – ¬	r _ Code _ ¬	, _ <u>Code</u>
County:			
	1	1	
	Column A COST SUMMARY PER ACRE - FROM	Column B	Column C EXTENDED COST
TYPE OF ACTIVITY	MISSISSIPPI FORESTRY COMM.	NUMBER OF ACRES	(Col. A X Col. B)
I. Regeneration			
Tree Planting (1)			
Pine			
Seed/Seedlings	40.00	[\$
Labor	50.00		
Containerized Longleaf			`
Seed/Seedlings	85.00	1	
Labor	78.00		
Hardwood		,	
Seed/Seedlings	68.00	[
Labor	71.00		
Direct Seeding (2)		'	
Pine			
Seed/Seedlings	22.00	!	!
Labor	41.00		
Hardwood	41.00	''	'
Seed/Seedlings	40.00	!	!
Labor	50.00		
Mixed Stand Regeneration	30.00	''	'
Seed/Seedlings	37.00	1	r
- U	33.00		
Labor			
Site-Preparation	125.00	''	'
Natural Regeneration	400.00	[r
Site-Preparation	100.00	İ	· ·
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		\	
Site-Frep burn	38.00	''	''
TOTAL (n 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 penaltive signs (a) as a leading indicator for any penaltive amount. The amounts in the body of the return should contain 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:

i ioni (i age i)	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:

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.

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