Scanband Version of Form 80-315-11-3 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.

- 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
- 5) Updated page 2 with new "TYPE OF ACTIVITY"

MS Mississippi Form 80-315-11-3-1-000 (Rev.5/11) Reforestation Tax Credit Page 1 2011 23-4562899 **FEIN** SSN For Computer Use Only Do Not Write Above This Line **PART I: COMPUTATION OF CREDIT** Total expenditures during the year 2011 for seedlings, seed/acorns, seeding, planting by hand or machine, site
preparation, and post-planting site preparation on all eligible acres. 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 **Investment Tax Credit** Was either of the following elected on your Federal income tax return with respect to YES NO the qualifying expenditures on the same eligible lands on which the RTC is claimed: 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). 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 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 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 Title Date Signature

> **Business Address** Identifying Number

MS

Mississippi

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Identifying Number

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SSN				FEIN	23-4562	2899		¬		
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► N1			N2		[3 -					
								or Compute Not Write		
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		. – – – – – – – –		e tax return with which the RTC is		Investment Tax Credit Reforestation Amortiz	:	YES YES		IO]
(NOTE 7. Enter the a (corporation 8. Enter the treturn you 9. Net Income 10. Reforestati	: When married amount of total in ons); or Line 7, I otal amount of a are filing for a li e tax due (Subtr ion Tax Credit (I	I taxpayers file jour come tax due selem 81-110 (fid all other credit(s) st of available creat Line 8 from I Enter LESSER of	hown on Line 22 luciary return). available to you edits.) Do not in Line 7.) of Line 6 or Line 9	oouse qualifies as , Form 80-105 (in this year. (Refer t aclude withholdi	dividuals); Line so the instruction of or estimated on Form 80-10	er, see Instructions for of 5, Form 83-105 s for the income tax d tax payments. 5, Page 1, Line 26	completio 7 8 9	n of lines	7 and	8.)
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14. LIFETIME15. Total RTC for ALL pri16. Balance of balance of	REFORESTAT utilized in prior or taxable years f Lifetime RTC a f your lifetime RT	ION TAX CRED years to offset in) Pass-through llowance availab	IT ALLOWANCE acome tax due. (' o entities: Enter to ble to be used. (La ich is available to		shown on Line 1 through to inves e 15) For pass-t	D: 2, Part III, Form 80-315 tors in ALL prior years. hrough entities, this is the			5,00	<u> </u>
In accordance	with the require	ments set forth i	in Miss Code Anr	n § 27-7-18, I cert	ify that a refores	station prescription or pla	an as ind	icated ab	ove fo	r eligible
lands owned b the eligible ow	ner/taxpayer; ar	nd that I am:	a graduate fores	ster of a college, s	chool or univers	sity accredited by the So	ciety of A	American	Forest	ters; or
			a registered fore	ester under the Fo	resters Registra	ation Law of 1977;				
that the refore	station practices	s below have bee	en completed; an	d that the refores	tation prescription	on or plan was followed.				
Site Prepa	ration			Co	ost of Seedlings	and/or Seed/Acorns				
Planting by	y Hand or Machi	ne and/or Seedi	ng	☐ Po	ost-planting Site	Preparation Practices				
	Signa	ture		Title		С	Date			
	Busin	ess Address				lo	dentifyind	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.

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Mississippi Reforestation Tax Credit

Page 1

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				Federal income gible lands on w			Investment Tax Credit Reforestation Amortiza		YES	X NO X
7. Enter th (corpor 8. Enter th return y 9. Net Inco	OTE: Whe ne amount rations); or total amount rough are filling ome tax distation Tax	n married tax of total incor r Line 7, Forr nount of all ot ng for a list of ue (Subtract	payers file join me tax due sho n 81-110 (fiduo her credit(s) av f available cred Line 8 from Lir er LESSER of I	own on Line 22, ciary return). vailable to you thits.) Do not inc ne 7.)	ouse qualifies a Form 80-105 (i nis year. (Refer clude withhold	ndividuals); Lin to the instructiling or estimate	wner, see Instructions for or e 5, Form 83-105 ons for the income tax ted tax payments.			
11. Total Ro 12. Amount	eforestation t of RTC u	on Tax Credit tilized this ye	available to be ear. (Amount fr	RYOVER AMC e utilized this yea om Line 10 abov and and used in s	ar. (Amount fro /e)		,	11 12 13		9,700 5,000 4,700
14. LIFETIN 15. Total Rifor ALL	ME REFO TC utilized prior taxa	RESTATION d in prior year ble years.) F	TAX CREDIT rs to offset inco Pass-through e		otal of amounts tal RTC passed	s shown on Line If through to inv	e 12, Part III, Form 80-315, estors in ALL prior years.		 	75,_000.0d
			allowance which F FORESTE		be passed thro	ough to investor	s-through entities, this is thes. 's.	16	l	10,000
In accordar	nce with th				§ 27-7-18, I ce	ertify that a refo	restation prescription or pla	ın as indi	cated ab	ove for eligible
the eligible	•	payer; and th	natlam: 🗓 a	graduate forest	er of a college,	school or unive	ersity accredited by the Soc	ciety of A	merican	Foresters; or
			Па	registered fores	ster under the F	oresters Regis	tration Law of 1977;			
that the refe	orestation	practices be	_	· ·		ŭ	otion or plan was followed.			
X Site Pre	eparation					Cost of Seedling	gs and/or Seed/Acorns			
X Planting	g by Hand	or Machine	and/or Seeding	9	F	Post-planting Si	ite Preparation Practices			

Business Address Identifying Number

Date

Title

Signature

Mississippi Reforestation Tax Credit - Cost Worksheet

Please enter the name and/or county o	code for the county, or counties, in which t	the activities listed below	were performed The
county codes are shown in the table	e included in your income tax instruction b	ooklet.	were performed. The
•	Code	Code	Code
County:			
	Column A	Column B	Column C
TYPE OF ACTIVITY	COST SUMMARY PER ACRE - FROM MISSISSIPPI FORESTRY COMM.	NUMBER OF ACRES	(Col. A X Col. B)
I. Regeneration			
Tree Planting (1)			
Pine			
Seedlings / Bare Root	40.00		\$
Labor	50.00		
Containerized Longleaf			
Seedlings	85.00		
Labor	78.00		
Containerized Loblolly or Slash			
Seedlings	70.00		
Labor	60.00		
Hardwood			
Seedlings	68.00		
Labor	71.00		
Direct Seeding (2)			
Pine			
Seed	22.00		
Labor	41.00		
Hardwood			
Seed	40.00		
Labor	50.00		
Mixed Stand Regeneration			
Seedlings	37.00		
Labor	33.00		
Site-Preparation	125.00		
Natural Regeneration			
Site-Preparation	100.00		
II. Site-Preparation			
Chemical	100.00		
Mechanical	190.00		
Bush Hog	35.00		
Post Planting Site-Preparation (3)	85.00		
Sub-Soil	50.00		
Site-Preparation Burn	38.00		

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 P. O. Box 703 1711 McCullough Blvd. Tupelo, Mississippi 38802

Key to Data Fields for the Reforestation Tax Credit Tax Form for 2011

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 amounts. 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:

Tioni (Lage 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.
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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.