

**Mississippi
Reforestation Tax Credit
2025**

SSN _____

FEIN _____

Taxpayer Name _____

PART I: COMPUTATION OF REFORESTATION TAX CREDIT (RTC)

- 1 Total expenditures during the year 2025 for seedlings, seed/acorns, seeding, planting by hand or machine, site preparation and post-planting site preparation on all eligible acres 1 _____ .00
- 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 _____ .00
- 3 Eligible costs (enter lesser of line 1 or line 2) 3 _____ .00
- 4 Enter 50% of amount in line 3 above or \$10,000 whichever is less; **this is your RTC earned this year** 4 _____ .00
- 5a Enter the amount of RTC carried over from earlier years (attach Form 80-315 for immediate prior year) 5a _____ .00
- 5b Enter the current year RTC passed through to you as an investor in a pass-through entity (see K-1 forms) 5b _____ .00
- 6 Total Amount of RTC available to be utilized this year (pass-through entities only; add line 4, line 5a and line 5b; **do not enter an amount larger than amount on line 16, Part IV below**; enter the amount on Form 84-401 and skip Part II and Part III below) 6 _____ .00

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 17, Form 80-105 and line 20, Form 80-205 (individuals); line 6, Form 83-105 (corporations) or line 2, Form 81-110 (fiduciary return) 7 _____ .00
- 8 Enter the total amount of all other credit(s) available to you this year (refer to the instructions for the return you are filing for a list of available credits); **do not include withholding or estimated tax payments** 8 _____ .00
- 9 Net income tax due (line 7 minus line 8) 9 _____ .00
- 10 Reforestation tax credit (enter LESSER of line 6 or line 9 here and Form 80-401 or 83-401) 10 _____ .00

PART III: COMPUTATION OF REFORESTATION TAX CREDIT CARRYOVER AMOUNT

- 11 Total reforestation tax credit available to be utilized this year (amount from line 6 above) 11 _____ .00
- 12 Amount of RTC utilized this year (amount from line 10 above) 12 _____ .00
- 13 Amount of RTC available to be carried forward and used in succeeding tax years (line 11 minus line 12) 13 _____ .00

PART IV: COMPUTATION OF ACCUMULATED REFORESTATION TAX CREDIT LIFETIME CREDIT UTILIZED

- 14 LIFETIME Reforestation Tax Credit Allowance 14 7 5, 0 0 0 .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 years; pass-through entities enter total RTC passed through to investors in ALL prior years 15 _____ .00
- 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 _____ .00

PART V: CERTIFICATION OF FORESTER

In accordance with Miss. Code Ann. Section 27-7-22.15, I certify that a reforestation prescription or plan as indicated above for eligible lands owned by _____, _____ 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; and 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 _____

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Cost Worksheet
2025

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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 _____

I. Regeneration

	Column A COST SUMMARY PER ACRE	Column B NUMBER OF ACRES	Column C EXTENDED COST (Col. A x Col. B)
Tree Planting (1)			
Pine			
Seedlings / Bare Root	57.00	_____	_____00
Labor	65.00	_____	_____00
Containerized Longleaf			
Seedlings	90.00	_____	_____00
Labor	98.00	_____	_____00
Containerized Loblolly or Slash			
Seedlings	70.00	_____	_____00
Labor	75.00	_____	_____00
Hardwood			
Seedlings	115.00	_____	_____00
Labor	139.00	_____	_____00
Mixed Stand Regeneration			
Seedlings	37.00	_____	_____00
Labor	33.00	_____	_____00
Site-Preparation	125.00	_____	_____00
Natural Regeneration			
Site-Preparation	100.00	_____	_____00

II. Site-Preparation			
Chemical	100.00	_____	_____00
Mechanical	190.00	_____	_____00
Bush Hog	45.00	_____	_____00
Post Planting Site-Preparation (2)	80.00	_____	_____00
Sub-Soil	45.00	_____	_____00
Site-Preparation Burn	38.00	_____	_____00

TOTAL (Enter the total of Column C here and on page 1, Part I, line 2) _____00

Footnotes: (1) Includes cost of seedlings and planting by hand or machine
(2) 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 660 North St. Suite 300, Jackson, MS 39202