

## **Instructions for Form 80-170 Mississippi Resident Amended Individual Income Tax Return (2011 Revision)**

Form 80-170, Mississippi Amended Individual Income Tax Return, is filed by individual resident taxpayers to amend an individual income tax return (Form 80-105) already filed. A separate return must be filed for each tax year being amended. The amended return should be mailed to the address provided on the form. If you were a nonresident or part year resident, in the year being amended, do not complete this form as you will need to complete Form 80-270, Mississippi Nonresident or Part Year Resident Amended Individual Income Tax Return. If the change is from nonresident to resident status, then indicate as such in the explanation of changes on page 2 of Form 80-170.

### **General Instructions**

Enter the **Year** for which the amended return is being filed in the blocks provided at the top of Form 80-170. Example:

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Enter the correct **current** information in all of the blocks in the name and address section. Note: The type of return (i.e. resident or nonresident/part year) is determined by your status for the year being amended and should correspond to the type of return filing originally made. However, this block should contain current mailing and contact information.

Enter the current county code in the resident county code blocks located under Taxpayer and spouse SSNs.

The information requested on this return filing is the same as required on your original filing (**including all required schedules**) plus an explanation of changes along with any new schedules when applicable. A copy of any adjustment notices, previous amended return filings, etc., should be attached to the back of the return. For complete instructions concerning the types of income, gain, loss, deduction, credit, exemption, etc. allowed, please refer to the Resident Return Instructions (80-100).

Generally, use of the term original amount means the amount as shown on your original return filing. However, if you have previously filed an amended return for this tax year or received a notification of a change in your income, credits, etc. by the Department of Revenue, the amount to enter is the amount as last reported (previous amended filing) or adjusted (due to notification of change by the Department of Revenue).

An explanation block is provided on page 2 of the form. For each item of income, gain, loss, deduction, credit (including withholding) where a change was made from the original return, an explanation must be provided. If sufficient room is not available on page 2, create additional schedules as needed.

You must sign your tax return. You have not filed a legal return unless you sign it and date it. If filing a joint or combined return, both of you must sign even though only one had income. If your return was prepared by someone else, that person must sign the return as the preparer. No refunds will be made unless the return is properly signed.

**Use black ink when preparing this return. Copies or reproductions of the official form are not acceptable.** If you have other forms, W-2s, or attachments, staple them to the back of your return. **DO NOT PLACE A STAPLE IN THE BARCODE.** It is important to include all W-2s, K-1s, other state returns, and supporting schedules (e.g. sch. A, sch. C, sch. F, sch. E, etc.) to facilitate processing of your return. Follow the line instructions on the return. Additional specific instructions follow:

### **Line Item Instructions**

**All amounts or designations reported should be the same as reported on the original return unless the item(s) is being amended and an explanation of the change(s) is provided. ALL SCHEDULES MUST BE ATTACHED THAT WERE ATTACHED WITH THE ORIGINAL RETURN.**

**Lines 1 through 14** - Filing Status, Dependents and Additional Exemptions- Complete these lines as reported on your original return filing or as last determined. Note: You may not change your filing status to married filing separate, after April 15<sup>th</sup> of the original filing year.

**Line 15** - Wages, Salaries, Tips, Etc. - Show the total of all wages, salaries, fees, compensation, commissions, tips, bonuses, and other amounts your employers paid you before they deducted taxes, insurance, etc. Include any W-2s with your return. Staple the W-2s to the back of your return. Complete this line as reported on your original return or as last changed / amended.

**Line 16** - Other Income - Complete Schedule of Other Income on Page 2 of Form 80-170. Enter the total amount from Schedule of Other Income, Page 2, Line 44 here. Complete lines 34 - 43 of page 2, along with any necessary schedules, as reported on your original return filing or as last changed / amended.

**Line 17** - Adjustments to Gross Income - Complete the Schedule of Adjustments to Gross Income on Page 2, Lines 45 - 53 of your return. Enter the amounts as reported on your original return or as last determined. Enter the total adjustments from Page 2, Line 54, on Line 17.

**Line 18** - Mississippi Adjusted Gross Income - Enter Line 15 plus Line 16 minus Line 17.

**Line 19** - Standard or Itemized Deductions - **A completed Schedule A, Form 80-108, must be attached if you itemized your deductions. Complete this line as reported on your original return or as last determined.**

**Line 20** - Amount of Exemption - Enter the amount from Line 13, or Line 14 if filing Married-Filing Separate.

**Line 21** - Mississippi Taxable Income - Subtract Lines 19 and 20 from Line 18 and enter the result on Line 21.

**Line 22** - Total Income Tax Due - Using the taxable income amount(s) from Line 21, the Tax Computation Schedule should be completed to determine the total Mississippi income tax liability.

Tax Rate(s)	Taxpayer (Column A) taxable income		Spouse (Column B) taxable income		Total (Column A +B)	Rates	Income Tax	
1. First \$5,000 or Part		+		=		x 3%		
2. Next \$5,000 or Part		+		=		x 4%		
3. Remaining Balance		+		=		x 5%		
4. Subtotal		+		=				
5. Total Income Tax - Enter on Page 1, Line 22 (Sum of Lines 1 thru 3)								

**Line 23** - Mississippi Income Tax Withheld - Add the amounts shown as "MS Income Tax" withheld on your Forms W-2 and Federal Forms 1099 and/or 1099-R. Enter the total amount withheld on Line 23. **Tax withheld on gaming winnings cannot be claimed as Mississippi income tax withheld.** Staple readable copies of your Forms W-2 to the back of the return.

**Line 24** - Estimated Tax Payments, Amount Paid with Extension and/or Amount Paid with Original Return - If the original return showed a balance due, enter the amount of Line 24 plus Line 32 of the **Original Return** plus any additional tax amounts paid since the return filing.

**Line 25** - Credit for Income Tax Paid to Another State - If you are a resident of Mississippi who earns income in another state and are required to pay an income tax to that other state, you are allowed to take a credit against your Mississippi income tax due in the same year for the total income tax due to the other state (subject to certain limitations). **You must include a copy of the other states return as filed in order to claim the credit.**

**Line 26** - Other Credit(s) - All other allowable credits should be combined and the total entered on this line. Form 80-908, Page 1, Schedule B of Credits, must be completed and attached to the return. Enter the amount from Schedule B Credit Codes, Line H, on this line. **Note:** This amount may not exceed the total tax due entered on Line 22.

**Line 27** - Enter the amount of overpayment from the original return (Line 28 page 1 Form 80-105).

**Line 28** - Total Credits - Add Lines 23 through 26 less line 27.

**Line 29** - Refund - If Line 28 is larger than Line 22, subtract Line 22 from Line 28 and enter the refund of tax on Line 29.

**Line 30** - Balance Due - If the total credits on Line 28 are less than the total tax on Line 22, subtract Line 28 from Line 22 and enter the balance due.

**Line 31** - Interest on Underestimate of Estimated Tax Payments - An individual taxpayer is subject to making estimated tax payments if such taxpayer does not have at least 80% of his/her tax liability withheld through wages subject to withholding and such liability exceeds \$200. Interest should be entered on this line if you fail to file the required estimated tax return and pay the tax within the prescribed time, or if you underestimated the required amount. The interest due is computed at the rate of 1% per month on the underpayment of tax from the date payment is due until paid. If you are subject to making estimated tax payments, use Form 80-320 to calculate the interest, or to determine if you qualify for an exception. If you have a refund but are subject to interest on underestimate, reduce the refund amount by the interest on underestimate. **Note:** This line should be completed only if greater than the original amount. If greater enter the difference.

**Line 32** - Interest and Penalty - Enter the amount of interest and penalty due on the additional tax reported on this return. An extension of time only extends the time for filing a return, not payment of the tax. If the income tax is not paid by the original due date of the return, then interest is due at the rate of 1% per month. Penalties are imposed for failure to file a return or pay the tax when due. The penalty imposed for failure to pay the tax when due or on additional tax due is 1/2% per month not to exceed 25% in the aggregate. The penalty is based on additional tax due. Interest and penalty for late payment is not charged on interest and penalty on underestimated income tax payments. **Note:** This line is completed only if there are additional taxes due with this return.

**Line 33** - Total Due - Add lines 30, 31 and 32 and enter the amount on this line. **This is the amount you owe.** You must pay the FULL AMOUNT of your income tax due when you file your return. Payments should be made by check or money order payable to the Department of Revenue. Do not send cash by mail. BE SURE TO ENCLOSE PAYMENT VOUCHER, FORM 80-106, WITH YOUR PAYMENT. You may pay your tax in person at any of the Department of Revenue district offices. Balances due of less than \$1.00 need not be paid.