

## **Instructions for Form 80-270 Mississippi Nonresident or Part Year Resident Amended Individual Income Tax Return (2011 Revision)**

Form 80-270, Mississippi Nonresident or Part Year Resident Amended Individual Income Tax Return, is filed by individual nonresident or part year resident taxpayers to amend an individual income tax return (Form 80-205) 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 resident in the year being amended do not complete this form as you will need to complete Form 80-170, Mississippi Resident Amended Individual Income Tax Return. If the change is from resident to nonresident status, then indicate as such in the explanation of changes on page 2 of Form 80-270.

### **General Instructions**

Enter the **Year** for which the amended return is being filed in the blocks provided at the top of Form 80-270. 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year) is determined by your status for the year being amended and should correspond to the type of return filing originally made.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 correct 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 for 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 you and your spouse are 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.

*Note: Non-Resident individuals are allowed the same personal and additional exemptions authorized for resident individuals. However, the full amount of the exemptions is intended for individuals (residents) reporting total income to Mississippi, regardless of source. Mississippi law provides that Non-Resident individuals not reporting total income are entitled to a deduction of that portion of the personal and additional exemptions in the ratio that income from sources within Mississippi bears to total net income from all sources. The ratio determined cannot exceed 100%. If the total income of the taxpayers, including husband and wife, is not reportable to Mississippi, the personal exemptions must be reduced on an income ratio. Only the Mississippi income is taxable for Mississippi income tax purposes, but total income must be declared for the proration of exemptions and deductions.*

**Line 15a** - Mississippi Adjusted Gross Income - (Mississippi Only Amount from Page 2, Line 55) - Complete the Schedule of Income on Page 2 of your return to compute your total Mississippi income. Enter the amount from the Mississippi Income Only Column on Page 2, Line 55.

**Line 15b** - Total Adjusted Gross Income - (Total Income Amount from Page 2, Line 55) - Enter the amount for the adjusted Total Income from All Sources on Page 2, Line 55. An adjustment claimed on this line requires attachment of a schedule or other detailed explanation of the adjustment.

**Line 15c** - Ratio - Divide the amount on Line 15a by the amount on Line 15b and enter the result here. The ratio or percentage cannot exceed 100%. This is the percentage or ratio you will use to prorate the allowable deductions (Line 16) and exemptions (Line 17).

**Line 16a** - Itemized Deductions or Standard Deduction - A completed Schedule A, Form 80-108, must be completed if you are itemizing your deductions. Enter the amount as reported on your original return or as last determined.

**Line 16b** - Mississippi Itemized or Standard Deduction - Multiply the amount on Line 16a by the ratio on Line 15c and enter total here. This is your allowable deduction amount. Carry this total to line 19.

**Line 17a** - Total Exemption - Enter the amount of exemption claimed on line 13, or Line 14 if filing Married - Filing Separate.

**Line 17b** - Mississippi Exemption - Multiply the amount on Line 17a by the ratio on Line 15c and enter total here. This is your allowable exemption amount. Carry this amount to Line 20.

**Line 18** - Mississippi Adjusted Gross Income - Enter the amount from Line 55 or line 56 page 2 if Mississippi income earned by both spouses.

**Line 19** - Standard or Itemized Deductions - Enter the amount from Line 16b. A completed Schedule A, Form 80-108, must be attached if you itemized your deductions.

**Line 20** - Amount of Exemption - Enter the amount from Line 17b.

**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 30)							

**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 Less Amount of Overpayment: If your original return showed an overpayment, enter the amount entered on Line 24 of the original return less the overpayment on Line 27 of the original return. If your original return showed a balance due, enter the amount of Line 24 plus Line 30 (if paid with the original return) plus any additional tax amounts paid since the return filing. Note: This field will be negative if the amount of overpayment (Line 27) on the original return exceeds the amount of non-withholding credits (Lines 24-25) on the original return.

**Line 25** - 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 26** - Overpayment Form original Return

**Line 27** - Total Credits - Add the amounts on Lines 23, 24, and 25.

**Line 28** - Refund - If Line 27 is larger than Line 22, subtract Line 22 from Line 27 and enter the refund of tax on Line 28.

**Line 29** - Balance Due - If line 22 is larger than line 27, subtract Line 27 from Line 22 and enter the balance due on Line 29.

**Line 30** - 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 31** - 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 32** - Total Due - Add lines 29, 30 and 31 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.