Mississippi **Reforestation Tax Credit** 2013

SSN FEIN

Taxpayer	Name
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PART I: COMPUTATION OF REFORESTATION TAX CREDIT (RTC)

1	Total expenditures during the year 2013 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
	Enter 50% of amount in line 3 above or \$10,000 whichever is less; this is your RTC earned this year	4		00
	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 83-401 and skip Part II and Part III below)	6		=00
	is either of the following elected on your Federal income tax return with respect to the qualifying expend which the RTC is claimed: Investment tax credit Yes No Reforestation amortiz		on the same eligible la Yes No	inds
PA	RT II: REFORESTATION TAX CREDIT UTILIZED THIS YEAR			
(N	DTE: When married taxpayers file jointly and each spouse qualifies as an eligible owner, see instructions for com	pletion	of lines 7 and 8)	
7	Enter the amount of total income tax due shown on line 22, Form 80-105 and line 20, Form 80-205 (individuals) line 6, Form 83-105 (corporations) or line 1, Form 81-110 (fiduciary return))			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	-		
9	Net income tax due (line 7 minus line 8)	9		
10	Reforestation tax credit (enter LESSER of line 6 or line 9 here and Form 83-401)			
				=00
PA	RT III: COMPUTATION OF RTC CARRYOVER AMOUNT			
11	Total reforestation tax credit available to be utilized this year (amount from line 6 above)	11		0.0
	Amount of RTC utilized this year (amount from line 10 above)			
	Amount of RTC available to be carried forward and used in succeeding tax years (line 11 minus line 12)			
		15		00
PA	RT IV: COMPUTATION OF ACCUMULATED RTC LIFETIME CREDIT UTILIZIED			
14	LIFETIME REFORESTATION TAX CREDIT ALLOWANCE	14	75000	00
15	Total DTC utilized in prior years to effect income tay due (total of amounts shown on Line 42, Dart III, Form	1-7		00

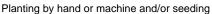
	Total RTC utilized in prior years to offset income tax due (total of amounts shown on Line 12, Part III, Form 80-315 for all prior years; pass-through entities enter total RTC passed through to investors in ALL prior years	15	
16	Balance of lifetime RTC allowance available to be used (line 14 minus line 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 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 Post-planting site preparation practices

Signature Title

Date

Business Address

Duplex or Photocopies NOT Acceptable

Identifying Number

..00

.00

Mississippi
Reforestation Tax Credit
Cost Worksheet
2013

Form 80-315-13-3-2-000 (Rev. 09/13)

Page 2

SSN	2013	FEIN					
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	40.00		.00				
Labor	50.00		.00				
Containerized Longleaf							
Seedlings	85.00		.00				
Labor	78.00		.00				
Containerized Loblolly or Slash							
Seedlings	70.00		.00				
Labor	60.00		.00				
Hardwood							
Seedlings	68.00		.00				
Labor	71.00		.00				
Direct Seeding (2)	_						
Pine							
Seed	22.00		00				
Labor	41.00		.00				
Hardwood							
Seed	40.00		00				
Labor	50.00		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	35.00		00				
Post Planting Site-Preparation (3)	85.00		00				
Sub-Soil	50.00		00				
Site-Preparation Burn	38.00		.00				
TOTAL (Enter the total of Column C her	re and on page 1, Part I, line 2)		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

	15-13-3-1-000 (Rev 199/13) 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	Reforestati	ion Tax Credit	56 57 58 59 6	0 61 62 63 64 65 66 6	7 68 69 70 71 72	73 74 75 76	6 <u>77 78 7</u>
		2(013	SSN	9999999	200		
Taxnave	er Name XXXXXXXXXXXXXXXX	vvvvvv		FEIN	99999999			
Галрау	er Name XXXXXXXXXXXXXXXXXX	ΛΛΛΛΛΛΛ			3999999	222		
PART I	COMPUTATION OF REFORESTATIO	N TAX CREDIT (RTC)						
Tota	l expenditures during the year 2013 for s	eedlings, seed/acorns, seed	ing, planting by hand or ı	machine,				
site	preparation and post-planting site prepara	ation on all eligible acres			1	9999	9999	999
	cost of approved practices as established t sheet on the reverse side of this form and e	•			2	9999	9999	999
Eligi	ble costs (enter lesser of line 1 or line 2)				3	9999		
Eligi Ente	r 50% of amount in line 3 above or \$10,0	00 whichever is less; this i !	s your RTC earned this	year	4	9999		
	r the amount of RTC carried over from ea	arlier years (attach Form 80	-315 for immediate prior	/ear)	5a	9999		
	r the current year RTC passed through to				5b	9999		
	I Amount of RTC available to be utilized t				0.0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5555	
	5b; do not enter an amount larger than				6	9999	9999	999
	n 83-401 and skip Part II and Part III belo				0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , ,
as eit	her of the following elected on your Fe	deral income tax return w	vith respect to the qualif	vina exp	enditures on	the same e	ligible	lands
	the RTC is claimed: Investment ta					es _X	No X	
						22		-
ART II	: REFORESTATION TAX CREDIT UTIL	IZED THIS YEAR						
OTE:	When married taxpayers file jointly and e	ach spouse qualifies as an	eligible owner, see instru-	ctions for	completion of	lines 7 and	8)	
Ente	r the amount of total income tax due sho	wn on line 22 Form 80-105	and line 20. Form 80-20/	5 (individu	iale).			
	6, Form 83-105 (corporations) or line 1, F				7	9999	0000	000
	r the total amount of all other credit(s) av	· · · · · · · · · · · · · · · · · · ·	**	o roturn	1	99999	2222	999
	are filing for a list of available credits); do					0000	0000	
		not moldae withinolaring (8	9999		
	income tax due (line 7 minus line 8)				9	9999		
Refc	prestation tax credit (enter LESSER of line	e 6 or line 9 here and Form	83-401)		10	9999	9999	999
ART II	I: COMPUTATION OF RTC CARRYOV	ER AMOUNT						
	al reforestation tax credit available to be u		m line 6 above)		11	9999	9999	999
	ount of RTC utilized this year (amount fro				12	9999	9999	999
3 Amo	ount of RTC available to be carried forwar	rd and used in succeeding t	ax years (line 11 minus lir	ne 12)	13	9999	9999	999
ART I	V: COMPUTATION OF ACCUMULATE	D RTC LIFETIME CREDIT	JTILIZIED					
4 LIFE	TIME REFORESTATION TAX CREDIT	ALLOWANCE			14	750	00	
5 Tota	I RTC utilized in prior years to offset inco	me tax due (total of amount	s shown on Line 12, Part	III, Form				
80-3	15 for all prior years; pass-through entitie	enter total RTC passed the	rough to investors in ALL	prior yea	ars ₁₅	9999	9999	999
6 Bala	ance of lifetime RTC allowance available	to be used (line 14 minus lir	ne 15: for pass-through e	ntities. thi				
	balance of your lifetime RTC allowance v	· · · · · · · · · · · · · · · · · · ·			16	9999	9999	999
					10	5555	5555	
	: CERTIFICATION OF FORESTER							
accor	dance with Miss. Code Ann. Section 27-7	7-22 15 I certify that a reform	estation prescription or pl	an as indi	cated above fo	or eligible la	ands owr	ned ł
			raduate forester of a colle					
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ester under the Foresters R		-				
					ne reiorestatio	ii piaciices	Delow II	lave
en co	mpleted and that the reforestation prescr	iption of plan was followed.						
	Site preparation		edlings and/or seed/acorn					
	Planting by hand or machine and/or seed	ding χ Post-plantir	ng site preparation practic	es				
	Signature		ïtle		Date			

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5	Cost Worksh		Page 2
	2013		
SSN 999999999	2013	FEIN 999999	9999
Please enter the name and/or county code f	or the county, or counties, in which	the activities listed below were pe	Formed. The county codes
are shown in the table included in your inco	me tax instruction booklet.		
	9 XXXXXXXXXXXXX	99 XXXXXXXXX	
3	bde	Code	Code
I. Regeneration			
5	Column A	Column B	Column C
7	COST SUMMARY PER ACRI		EXTENDED COST
3			(Col. A x Col. B)
Tree Planting (1)			
Pine			
Seedlings / Bare Root	40.00	999999999	9999999999
	50.00	999999999	99999999999
Containerized Longleaf			
Seedlings	85.00	999999999	9999999999
Labor	78.00	999999999	99999999999
Containerized Loblolly or Slash			
Seedlings	70.00	999999999	9999999999
	60.00	999999999	99999999999
Hardwood			
Seedlings	68.00	999999999	99999999999
Labor	71.00	999999999	99999999999
Direct Seeding (2)			
Pine			
Seed	22.00	999999999	99999999999
Labor	41.00	999999999	99999999999
Hardwood			
Seed	40.00	999999999	99999999999
Labor	50.00	999999999	99999999999
Mixed Stand Regeneration			
Seedlings	37.00	999999999	99999999999
Labor	33.00	999999999	99999999999
Site-Preparation	125.00	999999999	99999999999
Natural Regeneration			
Site-Preparation	100.00	999999999	99999999999
II. Site-Preparation			
Chemical	100.00		
Chemical	100.00	999999999	9999999999
Mechanical	190.00	999999999	9999999999
Bush Hog	35.00	999999999	9999999999
Post Planting Site-Preparation (3)	85.00	999999999	9999999999
Sub-Soil	50.00	999999999	9999999999
Site-Preparation Burn	38.00	999999999	99999999999
TOTAL (Enter the total of Column C here a	and on page 1, Part I, line 2)		99999999999
	s and planting by hand or machine		
	ds/acorns to the site, including cost of so undesirable competition within the first		rop of trees
	DTICE: A copy of the above worksheet		2902
	Commission P. O. Box 703 1711 McC	anough bivu. Tupelu, Mississippi 30	1002

06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80