

# **Scanband Version of Form 80-492-11-5-1-000 Income Tax Credit Summary Schedule**

**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 barcode, year, and form number.**
- 2) Added Duplex or Photocopies not Acceptable.**
- 3) Updated agency name from State Tax Commission to Department of Revenue.**
- 4) Updated website name from [www.mstc.state.ms.us](http://www.mstc.state.ms.us) to [www.dor.ms.gov](http://www.dor.ms.gov).**
- 5) Added new credit code 30 and deleted credit code 20.**

**MISSISSIPPI  
Income Tax Credit Summary Schedule**

**2011**



Taxpayer SSN

Spouse SSN

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

For Computer Use Only - Do not Write Above This Line Duplex or Photocopies NOT Acceptable  
 (For additional information concerning limitations and eligibility, see the applicable code section listed below, Title 35, Part X, or Instruction Booklet 80-100 available at our website - [www.dor.ms.gov](http://www.dor.ms.gov))

**Credit Codes**

CODE	CREDITS	CODE	CREDITS
02	Premium Retalitory Tax Credit (Sec. 27-15-109)	17	Import Credit (Sec.27-7-22.23)
03	Finance Company Privilege Tax Paid for Same Tax Year (Sec. 27-21-9)	18	Land Donation Credit (Sec. 27-7- 22.21)
04	Credit for Advanced Technology or Enterprise Zone (Sec. 27-7-22)	19	Broadband Technology Credit (Sec. 27-87-5)
05	Jobs Tax Credit (Sec. 57-73-21)	21	BrownField Credit (Sec. 27-7-22.16)
06	National or Regional Headquarters Credit (Sec. 57-73-21)	22	Airport Cargo Charges Credit (Sec. 27-7-22-25)
07	Research and Development Skills Credit (Sec. 57-73-21)	23	Manufacturer's Investment Tax Credit (Sec. 27-7-22-30)
08	Child/Dependent Care Credit (Sec. 57-73-23)	24	Producer of Alternative Energy Job Credit (Sec. 27-7-22-28)
09	Basic Skills Training or Retraining Credit (Sec. 57-73-25)	25	Child Adoption Credit (Sec. 27-7-22.32)
10	Reforestation Credit (Sec. 27-7-22.15)	26	Historic Structure Rehabilitation Credit (Sec. 27-7-22.31)
11	<b>Credit for Gambling License Fee Based on Gross Revenue (Sec. 75-76-177)</b>	27	Long Term Care Credit (Sec. 27-7-22-33)
12	Financial Institution Jobs Credit (Sec. 27-7-22.13)	28	New Markets Tax Credit (Sec. 57-105-1)
13	MS Business Finance Corp. Revenue Bond Service Credit (Sec. 27-7-22.3)	29	Biomass Energy Investment Tax Credit (Sec. 27-7-22.35)
14	Ad Valorem Inventory Tax Credit (Sec. 27-7-22-5)	30	Wildlife Land Use Credit (House Bill 1716, 2010 Legislative Session)
15	Export Port Charges Credit (Sec. 27-7-22.7)	50	Bank Share Credit (Sec. 27-35-35)
16	Guaranty Credit (Sec. 83-23-218)		

For each credit, enter the Code Number from the chart above and complete Lines A through G. Enter total of all credits used (Line E) on Line H at bottom of Form. Round all amounts to the nearest dollar.

**Schedule B of Credit Codes**

	(A) ▶ Code: <span style="border: 1px dashed black; padding: 2px 10px;">  </span>	(C) ▶ Code: <span style="border: 1px dashed black; padding: 2px 10px;">  </span>
A. Earned this Year by this Entity (See Instructions and Provide Required Supporting Documents)	A	A
B. Received from a Pass-Through Entity this Year (Must Attach K-1s)	B	B
C. Carryover from Prior Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)	C	C
D. Total Available (Add Lines A through C)	D	D
<b>E. Used this Year (See Instructions for Limitations) ▶</b>	<b>E</b>	<b>E</b>
F. Expired this Year (See Instructions for Limitations on Carryforwards)	F	F
G. Carryover available for Next Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)	G	G
	(B) ▶ Code: <span style="border: 1px dashed black; padding: 2px 10px;">  </span>	(D) ▶ Code: <span style="border: 1px dashed black; padding: 2px 10px;">  </span>
A. Earned this Year by this Entity (See Instructions and Provide Required Supporting Documents)	A	A
B. Received from a Pass-Through Entity this Year (Must Attach K-1s)	B	B
C. Carryover from Prior Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)	C	C
D. Total Available (Add Lines A through C)	D	D
<b>E. Used this Year (See Instructions for Limitations) ▶</b>	<b>E</b>	<b>E</b>
F. Expired this Year (See Instructions for Limitations on Carryforwards)	F	F
G. Carryover available for Next Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)	G	G
<b>H. TOTAL AMOUNT USED THIS YEAR (Add all Lines E, and Enter here and on Form 80-105, Line 26, or Form 80-205, Line 25).</b>	<b>▶ H</b>	





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**MISSISSIPPI  
Income Tax Credit Summary Schedule**

**2011**

Taxpayer SSN

Spouse SSN

A 10/10to11/10    B 23/10to24/10    C 36/10to37/10    D 49/10to50/10  
 AE 10/11to18/11    BE 10/11to18/11    CE 36/11to44/11    DE 49/11to57/11    H 62/11to70/11

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(For additional information concerning limitations and eligibility, see the applicable code section listed below, Title 35, Part X, or Instruction Booklet 80-100 available at our website - www.dor.ms.gov)

**Credit Codes**

CODE	CREDITS	CODE	CREDITS
02	Premium Retalitory Tax Credit (Sec. 27-15-109)	17	Import Credit (Sec.27-7-22.23)
03	Finance Company Privilege Tax Paid for Same Tax Year (Sec. 27-21-9)	18	Land Donation Credit (Sec. 27-7- 22.21)
04	Credit for Advanced Technology or Enterprise Zone (Sec. 27-7-22)	19	Broadband Technology Credit (Sec. 27-87-5)
05	Jobs Tax Credit (Sec. 57-73-21)	21	BrownField Credit (Sec. 27-7-22.16)
06	National or Regional Headquarters Credit (Sec. 57-73-21)	22	Airport Cargo Charges Credit (Sec. 27-7-22-25)
07	Research and Development Skills Credit (Sec. 57-73-21)	23	Manufacturer's Investment Tax Credit (Sec. 27-7-22-30)
08	Child/Dependent Care Credit (Sec. 57-73-23)	24	Producer of Alternative Energy Job Credit (Sec. 27-7-22-28)
09	Basic Skills Training or Retraining Credit (Sec. 57-73-25)	25	Child Adoption Credit (Sec. 27-7-22.32)
10	Reforestation Credit (Sec. 27-7-22.15)	26	Historic Structure Rehabilitation Credit (Sec. 27-7-22.31)
11	<b>Credit for Gambling License Fee Based on Gross Revenue (Sec. 75-76-177)</b>	27	Long Term Care Credit (Sec. 27-7-22-33)
12	Financial Institution Jobs Credit (Sec. 27-7-22.13)	28	New Markets Tax Credit (Sec. 57-105-1)
13	MS Business Finance Corp. Revenue Bond Service Credit (Sec. 27-7-22.3)	29	Biomass Energy Investment Tax Credit (Sec. 27-7-22.35)
14	Ad Valorem Inventory Tax Credit (Sec. 27-7-22-5)	30	Wildlife Land Use Credit (House Bill 1716, 2010 Legislative Session)
15	Export Port Charges Credit (Sec. 27-7-22.7)	50	Bank Share Credit (Sec. 27-35-35)
16	Guaranty Credit (Sec. 83-23-218)		

For each credit, enter the Code Number from the chart above and complete Lines A through G. Enter total of all credits used (Line E) on Line H at bottom of Form. Round all amounts to the nearest dollar.

**Schedule B of Credit Codes**

	(A) ▶ Code: <input style="width: 40px;" type="text"/>	(C) ▶ Code: <input style="width: 40px;" type="text"/>
A. Earned this Year by this Entity (See Instructions and Provide Required Supporting Documents)	A	A
B. Received from a Pass-Through Entity this Year (Must Attach K-1s)	B	B
C. Carryover from Prior Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)	C	C
D. Total Available (Add Lines A through C)	D	D
<b>E. Used this Year (See Instructions for Limitations) ▶ E</b>	▶ E	▶ E
F. Expired this Year (See Instructions for Limitations on Carryforwards)	F	F
G. Carryover available for Next Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)	G	G
	(B) ▶ Code: <input style="width: 40px;" type="text"/>	(D) ▶ Code: <input style="width: 40px;" type="text"/>
A. Earned this Year by this Entity (See Instructions and Provide Required Supporting Documents)	A	A
B. Received from a Pass-Through Entity this Year (Must Attach K-1s)	B	B
C. Carryover from Prior Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)	C	C
D. Total Available (Add Lines A through C)	D	D
<b>E. Used this Year (See Instructions for Limitations) ▶ E</b>	▶ E	▶ E
F. Expired this Year (See Instructions for Limitations on Carryforwards)	F	F
G. Carryover available for Next Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)	G	G
<b>H. TOTAL AMOUNT USED THIS YEAR (Add all Lines E, and Enter here and on Form 80-105, Line 26, or Form 80-205, Line 25).</b>	▶ H	

**MISSISSIPPI  
Income Tax Credit Summary Schedule**

**2011**



Taxpayer Name

Taxpayer SSN

25 1000 10 10000 11000

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(For additional information concerning limitations and eligibility, see the applicable code section listed below, Title 35, Part X, or Instruction Booklet 80-100 available at our website - www.dor.ms.gov)

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05	Jobs Tax Credit (Sec. 57-73-21)	21	BrownField Credit (Sec. 27-7-22.16)
06	National or Regional Headquarters Credit (Sec. 57-73-21)	22	Airport Cargo Charges Credit (Sec. 27-7-22-25)
07	Research and Development Skills Credit (Sec. 57-73-21)	23	Manufacturer's Investment Tax Credit (Sec. 27-7-22-30)
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09	Basic Skills Training or Retraining Credit (Sec. 57-73-25)	25	Child Adoption Credit (Sec. 27-7-22.32)
10	Reforestation Credit (Sec. 27-7-22.15)	26	Historic Structure Rehabilitation Credit (Sec. 27-7-22.31)
11	Credit for Gambling License Fee Based on Gross Revenue (Sec. 75-76-177)	27	Long Term Care Credit (Sec. 27-7-22-33)
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13	MS Business Finance Corp. Revenue Bond Service Credit (Sec. 27-7-22.3)	29	Biomass Energy Investment Tax Credit (Sec. 27-7-22.35)
14	Ad Valorem Inventory Tax Credit (Sec. 27-7-22-5)	30	Wildlife Land Use Credit (House Bill 1716, 2010 Legislative Session)
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**Schedule B of Credit Codes**

- A. Earned this Year by this Entity (See Instructions and Provide Required Supporting Documents)
- B. Received from a Pass-Through Entity this Year (Must Attach K-1s)
- C. Carryover from Prior Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)
- D. Total Available (Add Lines A through C)
- E. Used this Year (See Instructions for Limitations)
- F. Expired this Year (See Instructions for Limitations on Carryforwards)
- G. Carryover available for Next Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)

(A) Code: 25

A

B

C

D

E 1000

F

G

(C) Code:

A

B

C

D

E

F

G

- A. Earned this Year by this Entity (See Instructions and Provide Required Supporting Documents)
- B. Received from a Pass-Through Entity this Year (Must Attach K-1s)
- C. Carryover from Prior Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)
- D. Total Available (Add Lines A through C)
- E. Used this Year (See Instructions for Limitations)
- F. Expired this Year (See Instructions for Limitations on Carryforwards)
- G. Carryover available for Next Year. (CAUTION: Carryovers are not available for Credits 02 - 04, 11, 12, 14, and 17)

(B) Code: 10

A

B

C

D

E 10000

F

G

(D) Code:

A

B

C

D

E

F

G

**H. TOTAL AMOUNT USED THIS YEAR (Add all Lines E, and Enter here and on Form 80-105, Line 26, or Form 80-205, Line 25).**

H 11000

Key to the data fields for the Individual Income tax Credit Summary Schedule form scanband version for 2011. The form number is 80-492. This form must be approved by the 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 top edge of grid space  $x=6, y=17$ .

**"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 credit codes 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 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:

Field Name	Description
A,B,C,D,	These fields are Credit Code - The codes are numeric field and 2 character long. These codes are found in the instructions booklets Form 80-100 or on our Website at <a href="http://www.dor.ms.gov/downloadforms/indiv/08indiv.htm">http://www.dor.ms.gov/downloadforms/indiv/08indiv.htm</a> .
AE	These fields are numeric fields and money fields, "A" being from the <u>Schedule B Credit Codes</u> and E from the E line <u>"Used this Year (See Instructions for Limitations)"</u> . These fields are 9 characters long and must be right justified.
BE	These fields are numeric fields and money fields, "B" being from the <u>Schedule B Credit Codes</u> and E from the E line <u>"Used this Year (See Instructions for Limitations)"</u> . These fields are 9 characters long and must be right justified.
CE	These fields are numeric fields and money fields, "C" being from the <u>Schedule B Credit Codes</u> and E from the E line <u>"Used this Year (See Instructions for Limitations)"</u> . These fields are 9 characters long and must be right justified.
DE	These fields are numeric fields and money fields, "D" being from the <u>Schedule B Credit Codes</u> and E from the E line <u>"Used this Year (See Instructions for Limitations)"</u> . These fields are 9 characters long and must be right justified.
H	This field is a numeric field and money field. Adding ALL , "A", "B", "C", and "D" from the Schedule B Credit Codes line E and enter this total on line H. This field is 9 characters long and must be right justified.