# Scanband Version of Form 81-110-10-5 Fiduciary Tax Return for Estates and Trusts

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.

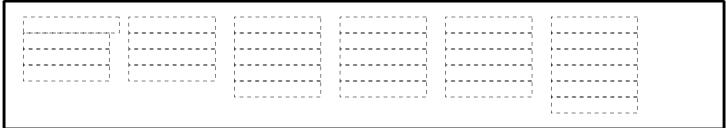
1) Updated barcode, year, and form number

Form 81-110-10-5-1-000 (Rev. 5/10)	MS	Missis Fiduciary Incor (For Estates 20	ne Tax Retu and Trusts)		opies NOT Acceptable Pag	
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<ul> <li>I</li> <li>I&lt;</li></ul>		►		For Computer I	Jse Only - Do Not Write Above Ti	his Line
		nding	FEIN			
1. Check All That Apply:	Initial Return	Amended Re	eturn	Final Return		
2. Type of Entity:	Estate	Simple Trust	t	Complex Trust	Grantor Trust	
3. Check One:	Resident	Non-Reside	nt		G	
4. Check If Applicable:	Change in F	duciary Name	Change in Fiduciary	Address		
<ul> <li>5a. Number of MS K-1 Attact</li> <li>A COMPLETE COPY O</li> <li>6. Taxable Income or Loss</li> </ul>	of Fiduciary (from lin	RM 1041 MUST BE AT	, enter 0.)	RETURN Round (P)	I All Amounts to the Nearest I	Dollar
Tax Compu a. \$0 - \$5,000 b. Next \$5,000 c. Remaining Balance	tation	A. Taxable Inc	X	Rates       3%       4%       5%	C. Income Tax	·
<ol> <li>Total Income Tax (Add a</li> <li>Overpayments From Price</li> </ol>	mounts on Lines 6a,		Extensions.	(E)		·
<ol> <li>Other Credits (See Instructype of credit claimed. (N)</li> <li>Total Credits (Add Lines)</li> </ol>	lust Attach Form 80	each		• (0)		
<ul> <li>11. Enter Amount of Overpayment If Line 10 is Larger than Line 7.</li> <li>12. Amount of Overpayment (line 11) to be Applied to Your Next Year Estimate Tax Account.</li> <li>13. Amount of Overpayment (line 11) to be REFUNDED.</li> <li>14. Enter Balance Due If Line 7 is larger than Line 10.</li> <li>15. Late Payments - Interest @ 1% Per Month and Penalty @ 1/2% Per Month</li> </ul>						
16. TOTAL DUE (Line 14 pl Payable to: Department of				► (V)		·
I declare, under the penalti my knowledge and belief is	ies of perjury, that t s a true, correct, and	his return (including any a d complete return.	ccompanying schedu	ıles) has been e	amined by me and to the b	est of
Signature of Fiduciary or Office	er Representing Fiducia	y Date	Phone Number			
Paid Preparer Signature Paid Firm Identification N	umber or PTIN		arer Address Security Number or PTIN	P	reparer Phone ( )	

Mail REFUND To: Department of Revenue, P.O. Box 23058, Jackson, MS 39225-3058 Mail ALL OTHER RETURNS To : Department of Revenue, P.O. Box 23050, Jackson, MS 39225-3050

### Mississippi Fiduciary Computation of Net Taxable Income Schedule 2010

Duplex or Photocopies NOT Acceptable



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Page 2

A fiduciary **must attach a copy of its Federal return** and use Federal adjusted total income (Form 1041, line 17) as a beginning point for computing its net taxable income for Mississippi tax purposes. Adjustments for additions to and deductions from Federal net income, as indicated below, are required because of the differences in Federal and Mississippi laws.

Form 81-110-10-5-2-000 (Rev. 5/10)

FEIN

**Round All Amounts to the Nearest Dollar** 

#### **Computation of Taxable Income**

1.	Adjusted Total Income (Loss) from Federal Form 1041)	
2.	Additions to Federal Income for Mississippi purposes:	
a.	State, local & foreign government taxes based on income	
b.	Depletion in excess of cost basis	
c.	Interest on obligations of other states/political subdivisions	
d.	Expenses applicable to earning interest on U.S. Government obligations claimed on Federal Form 1041	
e.	Itemized deductions claimed on Form 1041 (Add back only if Standard Deduction is claimed below)	
f.	Other additions (Itemize)	
g.		
h.		
i.		
3.	Total additions. Add lines 2a through 2i	
4.	Total of lines 1 and 3	
5.	Deductions from Federal Income for Mississippi purposes:	
a.	Interest on U.S.Government obligations	
b.	Wages reduced by Federal employment tax credits	· · · · · · · · · · · · · · · · · · ·
c.	Miss Code Ann §27-7-9 (f)(10) gain included in line 4, page 1, Form 1041 (LTCG from sales of stock or interest in domestic (Mississippi) corporations, limited partnerships, or LLCs)	
d.	Expenses directly applicable to earning interest income shown on line 2c above not claimed on Federal Form 1041	
e.	Standard Deduction (See Line 2e above if standard deduction is claimed.)	
f.	Non-Mississippi income (Net of Expenses) (NONRESIDENT FIDUCIARY RETURNS ONLY)	
g.	Other deductions (itemize)	
h.		· ·
i.		· · · · · · · · · · · · · · · · · · ·
6.	Total deductions. Add lines 5a through 5i	· · · · · · · · · · · · · · · · · · ·
7.	Net Income (Loss) for Mississippi purposes. Line 4 minus Line 6	· · · · · · · · · · · · · · · · · · ·
8.	Amount distributed to beneficiaries (From Schedule K)	1
9.	Estate tax deduction. (Must Attach schedule of computation)	1
10	Exemption (Estate - \$ 600; Simple Trust - \$ 300; Complex Trust - \$ 100)	I
	Total. Add lines 8 through 10	· · · · · · · · · · · · · · · · · · ·
12.	Taxable Income (Loss) for Mississippi Purposes. Line 7 minus Line 11 (Enter here and on line 6, page 1)	i 'i

Form 81-110-10-5-1-000 (Rev. 5/10	MS	<b>Fiduciary Inco</b>	issippi ome Tax	Return		
811101051000		(For Estates	5 and 11 010	-		IF
		2.	010	Duplex or Ph	otocopies NOT Acceptab	le Page 1
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► <sup>A</sup>		P R	Ċ			
		r			uter Use Only - Do Not Write A	bove This Line
F/Y Beginning	& I	Ending	FI	EIN		
1. Check All That Apply:	Initial Retur	n Amended	Return	Final Return		
2. Type of Entity:	Estate	Simple Tru	ust	Complex Tru	ist	t
3. Check One:	Resident	Non-Resid	dent			$\mathbf{\Sigma}$
4. Check If Applicable:	Change in I	Fiduciary Name	Change in	Fiduciary Address		<b>,</b>
<ul> <li>5a. Number of MS K-1 Atta</li> <li>A COMPLETE COPY</li> <li>6. Taxable Income or Los</li> </ul>	OF FEDERAL FO		TTACHED T		olished :	earest Dollar
Tax Comp	utation	A. Taxable I	ncome	B. Rates	C. Income Tax	
a. \$0 - \$5,000		·		X 3% =		
b. Next \$5,000 c. Remaining Balance				X 4% =		
	Total	I				
		, 6b, and 6c in Column C.) Payments, & Payments With		(E)		
<ol> <li>Other Credits (See Instru- type of credit claimed. (</li> <li>Total Credits (Add Line</li> <li>Enter Amount of Overgoing (</li> </ol>	uctions) Enter Code for Must Attach Form 8 s 8 and 9.)	each		► (0)		
12. Amount of Overpaym	,	0	Estimate Tax	Account. $(C)$		
13. Amount of Overpaym	· · ·			(R)		
<ol> <li>Enter Balance Due If L</li> <li>Late Payments - Interest</li> </ol>	-		lonth	► (T)		
16. TOTAL DUE (Line 14 Payable to: Department of	plus Line 15) Must A	ttach Check or Money Or Payment Voucher 80-106)	der for Total D TOTAL DUE	Due		
I declare, under the pena my knowledge and belief					en examined by me and to	o the best of
Signature of Fiduciary or Offi			(_	) one Number		
Paid Preparer Signature Paid Firm Identification	Number or PTIN	Date Paid Pre Paid Preparer Soc	eparer Address cial Security Num	ber or PTIN	Preparer Phone	
Mail REFUND To	: Department of	Revenue, P.O. Box	23058, Jacl	(son, MS 39225-3	058	

Mail ALL OTHER RETURNS To : Department of Revenue, P.O. Box 23050, Jackson, MS 39225-3050

rm 81-110-	10-5-1-000 (Rev. 5	/10) MS	Fiduciary In (For Estated)	ssissippi come Tax Ret tes and Trusts 2010	<b>turn</b> S) Duplex or Photocopies	
					Duplex of Tholocopies	Page 1
8/10 8/11 8/12	12/10 16/1 12/11 16/1 12/12 16/1 12/13 16/1	1 20-21/11 26/11 to 3 2 20-21/12 24/12 to 3	32/11         35/11 to 43/           32/12         35/12 to 43/	11 46/11 to 54/11 12 46/12 to 54/12	57/10 to 65/10 57/11 to 65/11 60/12 to 65/12 60/13 to 65/13	68/10 to 77/10 68/11 to 77/11 68/12 to 77/12 74/13 to 77/13
► ¦10,	/15 to 36/15		▶	42/15 to 68/15		
► [10,	/17 to 34/17		· · · · · · · · · · · · · · · · · · ·	42/17 to 43/17		
► 10	/19 to 21/19		8/19 to 36/19			
					For Computer Use On	ly - Do Not Write Above This

The beginning and ending positions of each data box above are referenced in the box. This is the beginning position that should be used for the data, not a grid overlay. For the field length, consult the key to the form for that field.

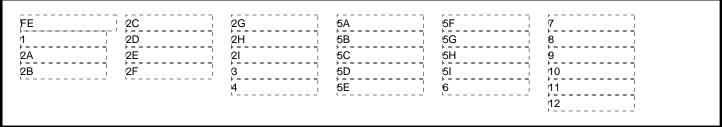
Form 81-110-10-5-1-000 (Rev. 5/10)		Mississipp			
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		2010	Duplex or	Photocopies N	<b>OT Acceptable</b> Page 1
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▶ Johnson Tr	rust	► Billv	Bob Johnson		
▶ 123456 Red	lbud Lane	▶ 25			
Jackson	MS 392151	234			
					- Do Not Write Above This Line
F/Y Beginning 203/	31/05 & Ending	02/28/06	FEIN 64-012	3456	i
1. Check All That Apply:	X Initial Return	Amended Return	Final Ret	urn	
2. Type of Entity:	Estate	Simple Trust	X Complex	Trust	Grantor Trust
3. Check One:	Resident	Non-Resident			G
4. Check If Applicable:	Change in Fiduciary	Name	ge in Fiduciary Address		
5a. Number of MS K-1 Attac	hed:06	5b. Date of decede	nt's death or date trust es	stablished :	02/15/06;
A COMPLETE COPY C	OF FEDERAL FORM 104	1 MUST BE ATTACHE	D TO THIS RETURN		ounts to the Nearest Dollar
6. Taxable Income or Loss	of Fiduciary (from line 12, page	ge 2) (If less than 0, enter 0	).) (P)		100,000
Tax Compu	Itation	A. Taxable Income	B. Rates	C.	Income Tax
a. \$0 - \$5,000	· · · · · · · · · · · · · · · · · · ·		X 3% =	•	
b. Next \$5,000 c. Remaining Balance			X 4% = X 5% =	 	
c. Remaining Dalance	Total				'
	amounts on Lines 6a, 6b, and		· · · · · · · · · · · · · · · · · · ·		4,850
	or Year, Estimated Payments	, & Payments With Extensio	ns. (E)	 	
	lust Attach Form 80-492)		• (O)	 	ا ل
<ol> <li>Total Credits (Add Lines</li> <li>Enter Amount of Overpa</li> </ol>	ayment If Line 10 is Larger that	an Line 7.			
•	ent (line 11) to be Applied to		Tax Account. (C)	+	
	ent (line 11) to be REFUNDE	D.	(R)	   	
14. Enter Balance Due If Lir	ne 7 is larger than Line 10. st @ 1% Per Month and Pena	ltv @ 1/2% Per Month	(T)	 	4,850
16. TOTAL DUE (Line 14 pl	us Line 15) Must Attach Ch	eck or Money Order for To	tal Due Payable (V)	+ <b></b>	4,850
, ,	ment of Revenue: (Enclose F ies of periury, that this retu	- ,		been examined	l by me and to the best of
my knowledge and belief i	ies of perjury, that this retu s a true, correct, and compl	ete return.	( )		,
Signature of Fiduciary or Office	er Representing Fiduciary	Date	Phone Number		
Paid Preparer Signature	Date	Paid Preparer Addre			
Paid Firm Identification N	umber or PTIN	Paid Preparer Social Security	Number or PTIN	Preparer P	hone
64-9874561	     	426-58-9637	   	(	)

Mail REFUND To: Department of Revenue, P.O. Box 23058, Jackson, MS 39225-3058 Mail ALL OTHER RETURNS To : Department of Revenue, P.O. Box 23050, Jackson, MS 39225-3050



## Mississippi Fiduciary Computation of Net Taxable Income Schedule 2010

Duplex or Photocopies NOT Acceptable



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Page 2

A fiduciary **must attach a copy of its Federal return** and use Federal adjusted total income (Form 1041, line 17) as a beginning point for computing its net taxable income for Mississippi tax purposes. Adjustments for additions to and deductions from Federal net income, as indicated below, are required because of the differences in Federal and Mississippi laws.

**Computation of Taxable Income** 

#### Round All Amounts to the Nearest Dollar

1.	Adjusted Total Income (Loss) from Federal Form 1041)	
2.	Additions to Federal Income for Mississippi purposes:	·
a.	State, local & foreign government taxes based on income	
b.	Depletion in excess of cost basis	
C.	Interest on obligations of other states/political subdivisions	
d.	Expenses applicable to earning interest on U.S. Government obligations claimed on Federal Form 1041	
e.	Itemized deductions claimed on Form 1041 (Add back only if Standard Deduction is claimed below)	
f.	Other additions (Itemize)	
g.		l
h.		l
i.		l
3.	Total additions. Add lines 2a through 2i	l
4.	Total of lines 1 and 3	l
5.	Deductions from Federal Income for Mississippi purposes:	
a.	Interest on U.S.Government obligations	l
b.	Wages reduced by Federal employment tax credits	I
C.	Miss Code Ann§27-7-9 (f)(10) gain included in line 4, page 1, Form 1041 (LTCG from sales of stock or interest in domestic (Mississippi) corporations, limited partnerships, or LLCs)	
d.	Expenses directly applicable to earning interest income shown on line 2c above not claimed on Federal Form 1041	
e.	Standard Deduction (See Line 2e above if standard deduction is claimed.)	
f.	Non-Mississippi income (Net of Expenses) (NONRESIDENT FIDUCIARY RETURNS ONLY)	
g.	Other deductions (itemize)	
h.		l
i.		l
6.	Total deductions. Add lines 5a through 5i	l
7.	Net Income (Loss) for Mississippi purposes. Line 4 minus Line 6	l
8.	Amount distributed to beneficiaries (From Schedule K)	l
9.	Estate tax deduction. (Must Attach schedule of computation)	l
10	Exemption (Estate - \$ 600; Simple Trust - \$ 300; Complex Trust - \$ 100)	I
	Total. Add lines 8 through 10	
12.	Taxable Income (Loss) for Mississippi Purposes. Line 7 minus Line 11 (Enter here and on line 6, page 1)	I

811101052		Comp	utation of N	et Taxable Ir 2010	ncome Sche	dule	
				2010	Duplex or Pho	otocopies NOT Accepta	ble
							Page
8/10 to 17/10		19/10 to 27/10	30/10 to 38/10	41/10 to 49/10	52/10 to 60/10	63/10 to 71/10	
8/11 to 16/11	، ،	19/11 to 27/11	30/11 to 38/11	41/11 to 49/11	52/11 to 60/11	63/11 to 71/11	
8/12 to 16/12		19/12 to 27/12	30/12 to 38/12	41/12 to 49/12	52/12 to 60/12	63/12 to 71/12	
8/13 to 16/13		19/13 to 27/13	30/13 to 38/13	41/13 to 49/13	52/13 to 60/13	63/13 to 71/13	
			30/14 to 38/14	41/14 to 49/14	52/14 to 60/14	63/14 to 71/14	
						63/15 to 71/15	

The beginning and ending positions of each data box above are referenced in the box. This is the beginning position that should be used for the data, not a grid overlay. For the field length, consult the key to the form for that field.

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150100	0	0	25000	0	0	
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0	0	0	0	0	100	
		150100	0	50000	100	
					100000	
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Mississippi

FEIN

A fiduciary **must attach a copy of its Federal return** and use Federal adjusted total income (Form 1041, line 17) as a beginning point for computing its net taxable income for Mississippi tax purposes. Adjustments for additions to and deductions from Federal net income, as indicated below, are required because of the differences in Federal and Mississippi laws.

Form 81-110-10-5-2-000 (Rev. 5/10)

### **Computation of Taxable Income**

1.	Adjusted Total Income (Loss) from Federal Form 1041)	150,100
2.	Additions to Federal Income for Mississippi purposes:	
a.	State, local & foreign government taxes based on income	
b.	Depletion in excess of cost basis	
c.	Interest on obligations of other states/political subdivisions	
d.	Expenses applicable to earning interest on U.S. Government obligations claimed on Federal Form 1041	
e.	Itemized deductions claimed on Form 1041 (Add back only if Standard Deduction is claimed below)	
f.	Other additions (Itemize)	
g.		
h.		
i.		
3.	Total additions. Add lines 2a through 2i	
4.	Total of lines 1 and 3	150,100
5.	Deductions from Federal Income for Mississippi purposes:	
a.	Interest on U.S.Government obligations	25,000
b.	Wages reduced by Federal employment tax credits	25,000
C	Miss Code Ann $\S$ 27-7-9 (f)(10) gain included in line 4, page 1, Form 1041 (LTCG from sales of stock or interest in domestic (Mississippi) corporations, limited partnerships, or LLCs)	
d.	Expenses directly applicable to earning interest income shown on line 2c above not claimed on Federal Form 1041	
e.	Standard Deduction (See Line 2e above if standard deduction is claimed.)	
f.	Non-Mississippi income (Net of Expenses) (NONRESIDENT FIDUCIARY RETURNS ONLY)	
g.	Other deductions (itemize)	
h.		
i.		
6.	Total deductions. Add lines 5a through 5i	50,000
7.	Net Income (Loss) for Mississippi purposes. Line 4 minus Line 6	100,100
8.	Amount distributed to beneficiaries (From Schedule K)	
9.	Estate tax deduction. (Must Attach schedule of computation)	
10	Exemption (Estate - \$ 600; Simple Trust - \$ 300; Complex Trust - \$ 100)	100
	Total. Add lines 8 through 10	100
12.	Taxable Income (Loss) for Mississippi Purposes. Line 7 minus Line 11 (Enter here and on line 6, page 1)	100,000

Round All Amounts to the Nearest Dollar

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64-0123456

Key to Data Fields for the Fiduciary Income Tax Return for 2010

Form number is 81-110

#### 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 bottom edge of grid space x=6, y=20.

"MS" to the left of the header must begin in grid space 27/4 and end in grid space 28/4 and be in Courier 12 pt.

#### The "IF" in the right hand corner should be at grids 76/5 to 78/6 and be in Ariel 18 pt.

Page 2:

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 bottom edge of grid space x=6, y=16.

The following is the labeling and the description of the items to be included in the Scanband of this form. The beginning data position is included in one of the templates for the form. The field length is included in this key for each data position. 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 font**, which is the required font. In the Scanband, the name and address fields should be left justified. All other fields should be right justified. All fields in the scanband must be filled with the appropriate alpha or numeric characters, zero (0) being an appropriate character in some cases.

The money fields and date fields 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. Example - June 30, 1999 would appear as 063099.

Front (Page 1) of the form:

Field Name Description

- 1a Initial Return. This field should be Y or N in the scanband, X or blank in the body of the form. This field is 1character long.
- 1b Amended Return. This field should be Y or N in the scanband, X or blank in the body of the form. This field is 1 character long.
- 1c Final Return. This field should be Y or N in the scanband, X or blank in the body of the form. This field is 1 character long.
- 2a Estate. This field should be Y or N in the scanband, X or blank in the body of the form. This field is 1 character long.
- 2b Simple Trust. This field should be Y or N in the scanband, X or blank in the body of the form. This field is 1 character long.
- 2c Complex Trust. This field should be Y or N in the scanband, X or blank in the body of the form. This field is 1 character long.
- 2d Grantor Trust. This field should be Y or N in the scanband, X or blank in the body of the form. This field is 1 character long.
- 3a Resident. This field should be Y or N in the scanband, X or blank in the body of the form. This field is 1 character long.
- 3b Non-Resident. This field should be Y or N in the scanband, X or blank in the body of the form. This field is 1 character long.
- 4a Change in Fiduciary's Name. This field should be Y or N in the scanband, X or blank in the body of the form. This field is 1 character long.
- 4b Change in Fiduciary's Address. This field should be Y or N in the scanband, X or blank in the body of the form. This field is 1 character long.

- 5a. Number of K-1s attached to the return. This is a numeric field. The field is 7 characters long. Data begins at grid 26-10 and ends at grid 32/10.
- 5b. Date of decedent's death or date trust established. This is a numeric field. The field is 7 characters long. Data begins at grid 26/11 and ends at grid 32/11.
- 6 Taxable Income for Mississippi. This is a numeric field and is a money field. This field is 9 characters long. Data begins at grid 24/12 and ends at grid 32/12.
- 7 Total Income Tax. This is a numeric field and is a money field. This field is 9 characters long. Data begins at grid 24/13 and ends at grid 32/13.
- 8 Overpayments from prior years. This is a numeric field and is a money field. This field is 9 characters long. Data begins at grid 35/10 and ends at grid 43/10.

9A -9D This is the credit codes for the credits claimed. This is a numeric field which is 2 characters long.

- 10 Total Credits. This is a numeric field and is a money field. This field is 9 characters long. Data begins at grid 35/12 and ends at grid 43/12.
- 11 Overpayment. This is a numeric field and is a money field. This field is 9 characters long. Data begins at grid 35/13 and ends at grid 43/13.
- 12 Credited to next year. This is a numeric field and is a money field. This field is 9 characters long. Data begins at grid 46/10 and ends at grid 54/10.
- 13 Refund. This is a numeric field and is a money field. This field is 9 characters long. Data begins at grid 46/11 and ends at grid 54/11.
- 14 Tax Due. This is a numeric field and is a money field. This field is 9 characters long. Data begins at grid 46/12 and ends at grid 54/12.
- 15 Penalty and Interest. This is a numeric field and is a money field. This field is 9 characters long.
- Amount Paid. This is a numeric field and is a money field. This field is 9 characters long.
- FYB Fiscal Year Beginning. This is a numeric field. This field is 6 characters long.
- FYE Fiscal Year Ending. This is a numeric field. This field is 6 characters long.
- FE FEIN. This is a numeric field. This field is 10 characters long. The last digit in this field is a check digit. This check digit is in the scanband but not in the body of the form. Check digits should be calculated using Modulus 10 Self-check Digit Computation found in the Mississippi Guidelines for Substitute Forms.
- PF This is a numeric field and is the Paid Firm's Identification Number. This field is 10 characters long. The last digit in this field is a check digit. This check digit is in the scanband but not in the body of the form. Check digits should be calculated using Modulus 10 Self-check Digit Computation found in the Mississippi Guidelines for Substitute Forms.
- TY Tax Year. This is a numeric field. This field is 4 characters long.
  - PS This is an alphanumeric field. This is the preparer's identification number. The body of the form has two fields one for SSN and one for FEIN. If the preparer is using a preparer tax identification number (PTIN) it may be placed in either of the two fields. For whichever one is completed (preparer FEIN or SSN) the value is entered in this field. This field is 10 characters long. The last digit in this field is a check digit provided the preparer is not using a PTIN. This check digit is in the scanband but not in the body of the form. Check digits should be calculated using Modulus 10 Self-check Digit Computation found in the Mississippi Guidelines for Provider of Substitute Forms.
- NE Name of Estate or Trust. This field is an alpha/numeric field and is 27 characters long.

NF Name of Fiduciary. This field is an alpha/numeric field and is 27 characters long.

A Taxpayer's current street address or P. O. Box. This is an alpha and numeric field. This field is 25 characters

RC Resident County. This is a numeric field and is 2 characters long.

C Taxpayer's current address. The three fields must be in the order of city, state, and ZIP code. The city field is an alpha field. This field is 12 characters long. Data begins at grid 10/19 and ends at grid 21/19. The state field is the Taxpayer's state of residency. This is an alpha field and contains the state two letter abbreviation of the taxpayer's residency. This field is 2 characters long. Data beings at grid 24/19 and ends at grid 25/19. The ZIP Code is a numeric field and contains the taxpayer's zip code (ZIP plus 4). If you do not have the plus 4, leave that portion blank and only enter the 5 digit Zip Code. This field is 9 characters long. **Page 2 of Form 81-110.** 

FE FEIN. This is a numeric field. This field is 10 characters long.

1 This is a numeric field and a money field. This field is 9 characters long. 2A This is a numeric field and a money field. This field is 9 characters long. 2B This is a numeric field and a money field. This field is 9 characters long. 2C This is a numeric field and a money field. This field is 9 characters long. 2D This is a numeric field and a money field. This field is 9 characters long. 2E This is a numeric field and a money field. This field is 9 characters long. 2F This is a numeric field and a money field. This field is 9 characters long. 2G This is a numeric field and a money field. This field is 9 characters long. 2H This is a numeric field and a money field. This field is 9 characters long. 21 This is a numeric field and a money field. This field is 9 characters long. 3 This is a numeric field and a money field. This field is 9 characters long. 4 This is a numeric field and a money field. This field is 9 characters long. 5A This is a numeric field and a money field. This field is 9 characters long. 5B This is a numeric field and a money field. This field is 9 characters long. 5C This is a numeric field and a money field. This field is 9 characters long. 5D This is a numeric field and a money field. This field is 9 characters long. 5E This is a numeric field and a money field. This field is 9 characters long. 5F This is a numeric field and a money field. This field is 9 characters long. 5G This is a numeric field and a money field. This field is 9 characters long. 5H This is a numeric field and a money field. This field is 9 characters long. 51 This is a numeric field and a money field. This field is 9 characters long. 6 This is a numeric field and a money field. This field is 9 characters long. 7 This is a numeric field and a money field. This field is 9 characters long.

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