

# **Scanband Version of Form 81-110-11-5 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**



MS Mississippi Fiduciary Income Tax Return (For Estates and Trusts) 2011

IF

Duplex or Photocopies NOT Acceptable

Large dashed box for handwritten information, including fields for F/Y Beginning & Ending, FEIN, and checkboxes for return type and entity.

For Computer Use Only - Do Not Write Above This Line

F/Y Beginning [ ] & Ending [ ] FEIN [ ]

- 1. Check All That Apply: [ ] Initial Return [ ] Amended Return [ ] Final Return
2. Type of Entity: [ ] Estate [ ] Simple Trust [ ] Complex Trust [ ] Grantor Trust
3. Check One: [ ] Resident [ ] Non-Resident
4. Check If Applicable: [ ] Change in Fiduciary Name [ ] Change in Fiduciary Address



5a. Number of MS K-1 Attached: [ ] 5b. Date of decedent's death or date trust established: [ ]

A COMPLETE COPY OF FEDERAL FORM 1041 MUST BE ATTACHED TO THIS RETURN

Round All Amounts to the Nearest Dollar

6. Taxable Income or Loss of Fiduciary (from line 12, page 2) (If less than 0, enter 0.) (P) [ ]

Table with columns: Tax Computation, A. Taxable Income, B. Rates, C. Income Tax. Rows include a. \$0 - \$5,000, b. Next \$5,000, c. Remaining Balance, and Total.

- 7. Total Income Tax (Add amounts on Lines 6a, 6b, and 6c in Column C.)
8. Overpayments From Prior Year, Estimated Payments, & Payments With Extensions. (E) [ ]
9. Other Credits (See Instructions) Enter Code for each type of credit claimed. (Must Attach Form 80-492) (O) [ ]
10. Total Credits (Add Lines 8 and 9.)
11. Enter Amount of Overpayment If Line 10 is Larger than Line 7.
12. Amount of Overpayment (line 11) to be Applied to Your Next Year Estimate Tax Account. (C) [ ]
13. Amount of Overpayment (line 11) to be REFUNDED. (R) [ ]
14. Enter Balance Due If Line 7 is larger than Line 10.
15. Late Payments - Interest @ 1% Per Month and Penalty @ 1/2% Per Month (T) [ ]
16. TOTAL DUE (Line 14 plus Line 15) Must Attach Check or Money Order for Total Due Payable to: Department of Revenue (Enclose Payment Voucher 80-106) TOTAL DUE (V) [ ]

I declare, under the penalties of perjury, that this return (including any accompanying schedules) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Fiduciary or Officer Representing Fiduciary Date Phone Number

Paid Preparer Signature Date Paid Preparer Address Paid Firm Identification Number or PTIN Paid Preparer Social Security Number or PTIN Preparer 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





MS Mississippi Fiduciary Income Tax Return (For Estates and Trusts) 2011

IF

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Main form grid with boxes for lines 1a-16, FE, PF, PS, TY, NE, NF, A, RC, C.

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F/Y Beginning & Ending FEIN

- 1. Check All That Apply: Initial Return, Amended Return, Final Return
2. Type of Entity: Estate, Simple Trust, Complex Trust, Grantor Trust
3. Check One: Resident, Non-Resident
4. Check If Applicable: Change in Fiduciary Name, Change in Fiduciary Address



5a. Number of MS K-1 Attached: 5b. Date of decedent's death or date trust established:

A COMPLETE COPY OF FEDERAL FORM 1041 MUST BE ATTACHED TO THIS RETURN

Round All Amounts to the Nearest Dollar

6. Taxable Income or Loss of Fiduciary (from line 12, page 2) (If less than 0, enter 0.) (P)

Table with columns: Tax Computation, A. Taxable Income, B. Rates, C. Income Tax. Rows include a. \$0 - \$5,000, b. Next \$5,000, c. Remaining Balance, Total.

- 7. Total Income Tax (Add amounts on Lines 6a, 6b, and 6c in Column C.)
8. Overpayments From Prior Year, Estimated Payments, & Payments With Extensions. (E)
9. Other Credits (See Instructions) Enter Code for each type of credit claimed. (Must Attach Form 80-492) (O)
10. Total Credits (Add Lines 8 and 9.)
11. Enter Amount of Overpayment If Line 10 is Larger than Line 7.
12. Amount of Overpayment (line 11) to be Applied to Your Next Year Estimate Tax Account. (C)
13. Amount of Overpayment (line 11) to be REFUNDED. (R)
14. Enter Balance Due If Line 7 is larger than Line 10.
15. Late Payments - Interest @ 1% Per Month and Penalty @ 1/2% Per Month (T)
16. TOTAL DUE (Line 14 plus Line 15) Must Attach Check or Money Order for Total Due Payable to: Department of Revenue: (Enclose Payment Voucher 80-106) TOTAL DUE (V)

I declare, under the penalties of perjury, that this return (including any accompanying schedules) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Fiduciary or Officer Representing Fiduciary Date Phone Number

Paid Preparer Signature Date Paid Preparer Address Paid Firm Identification Number or PTIN Paid Preparer Social Security Number or PTIN Preparer 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



MS Mississippi  
Fiduciary Income Tax Return  
(For Estates and Trusts)  
2011

IF

Duplex or Photocopies NOT Acceptable

8/10	12/10	16/10	20-21/10 26/10 to 32/10	35/10 to 43/10	46/10 to 54/10	57/10 to 65/10	68/10 to 77/10
8/11	12/11	16/11	20-21/11 26/11 to 32/11	35/11 to 43/11	46/11 to 54/11	57/11 to 65/11	68/11 to 77/11
8/12	12/12	16/12	20-21/12 24/12 to 32/12	35/12 to 43/12	46/12 to 54/12	60/12 to 65/12	68/12 to 77/12
	12/13	16/13	20-21/13 24/13 to 32/13	35/13 to 43/13		60/13 to 65/13	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	24/19 28/19 to 36/19

For Computer Use Only - Do Not Write Above This Line

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.







# Mississippi Fiduciary Computation of Net Taxable Income Schedule 2011

Duplex or Photocopies NOT Acceptable

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

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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.





# Mississippi Fiduciary Computation of Net Taxable Income Schedule 2011

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6401234569	0	0	25000	0	100100
150100	0	0	25000	0	0
0	0	0	0	0	0
0	0	0	0	0	100
		150100	0	50000	100
					100000

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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.

FEIN

64-0123456

## Computation of Taxable Income

Round All Amounts to the Nearest Dollar

1. Adjusted Total Income (Loss) from Federal Form 1041)	
	150,100
<b>2. Additions to Federal Income for Mississippi purposes:</b>	
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
<b>5. Deductions from Federal Income for Mississippi purposes:</b>	
a. Interest on U.S. Government obligations	25,000
b. Wages reduced by Federal employment tax credits	25,000
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	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. <b>(Must Attach schedule of computation)</b>	
10. Exemption (Estate - \$ 600; Simple Trust - \$ 300; Complex Trust - \$ 100)	100
11. Total. Add lines 8 through 10	100
12. <b>Taxable Income (Loss) for Mississippi Purposes.</b> Line 7 minus Line 11 (Enter here and on line 6, page 1)	100,000

## Key to Data Fields for the Fiduciary Income Tax Return for 2011

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 1 character 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.
- 16 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 begins 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.

2I 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.

5I This is a numeric field and a money field. This field is 9 characters long.

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7 This is a numeric field and a money field. This field is 9 characters long.

- 8 This is a numeric field and a money field. This field is 9 characters long.
- 9 This is a numeric field and a money field. This field is 9 characters long.
- 10 This is a numeric field and a money field. This field is 9 characters long.
- 11 This is a numeric field and a money field. This field is 9 characters long.
- 12 This is a numeric field and a money field. This field is 9 characters long.