

**Scanband Version of Form 81-310-98-5
Prior Year and Amended Fiduciary Tax Return for Estates and
Trusts**

This form is to be used for all returns filed for 1997 and Prior.
We will not be making any changes to this form. The barcode and all other dates will stay the same.

Route to IIT

MS Mississippi Fiduciary Income Tax Return (For Estates and Trusts) FOR 1997 AND PRIOR YEARS Year

For Official Use Only

IF

Page 1

Large dashed box for handwritten information, including a grid for the year and several lines for additional details.

For Computer Use Only - Do Not Write Above This Line

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

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

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

6. Taxable Income of Fiduciary (from line 13, page 2) (If less than 0, enter 0) Round All Amounts to the Nearest Dollar

Table with 4 columns: Tax Computation, A. Taxable Income, B. Rates, C. Income Tax. Rows include 6a, 6b, 6c, 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.
9. Ad Valorem Tax and/or Other Credits (From Form 83-400)
10. Total Credits (Add Lines 8 and 9).
11. If Line 10 is greater than line 7, enter OVERPAYMENT.
12. Amount of Overpayment (line 11) to be Credited Year 19
13. Amount of Overpayment (line 11) to be REFUNDED
14. If Line 7 is greater than line 10, enter amount of TAX DUE
15. Late Payments - Interest @ 1% Per Month and Penalty @ 1/2% Per Month
16. Amount paid with this Return (Line 14 plus line 15) Must Attach Payment for Total Due to: Department of Revenue

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 Date Phone Number

Paid Preparer's Signature Date Paid Preparer's Address Paid Firm's Identification Number Paid Preparer's Social Security Number Preparer's 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

Route to IIT

MS Mississippi Fiduciary Income Tax Return (For Estates and Trusts) FOR 1997 AND PRIOR YEARS

For Official Use Only IF

Page 1

1a	2a	3a	4a		6	9	12	15	FY
1b	2b	3b	4b	5a	7	10	13	16	FE
1c	2c			5b	8	11	14	TY	PF
									PS

▶ NE

▶ A

▶ C

▶ NF

▶ RC

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

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

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

6. Taxable Income of Fiduciary (from line 13, page 2) (If less than 0, enter 0) ▶ (P) Round All Amounts to the Nearest Dollar

Tax Computation	A. Taxable Income	B. Rates	C. Income Tax
6a. \$0 - \$5,000		X 3% =	
6b. Next \$5,000		X 4% =	
6c. Remaining Balance		X 5% =	
Total			

7. Total Income Tax (Add amounts on Lines 6a, 6b, and 6c in Column C) ▶ (E)

8. Overpayments From Prior Year, Estimated Payments, & Payments With Extensions ▶ (E)

9. Ad Valorem Tax and/or Other Credits (From Form 83-400) ▶ (O)

10. Total Credits (Add Lines 8 and 9) ▶ (O)

11. If Line 10 is greater than line 7, enter OVERPAYMENT ▶ (O)

12. Amount of Overpayment (line 11) to be Credited Year 19 ▶ (C)

13. Amount of Overpayment (line 11) to be REFUNDED ▶ (R)

14. If Line 7 is greater than line 10, enter amount of TAX DUE ▶ (T)

15. Late Payments - Interest @ 1% Per Month and Penalty @ 1/2% Per Month ▶ (T)

16. Amount paid with this Return (Line 14 plus line 15) **Must Attach** Payment for Total Due to: Department of Revenue ▶ (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 Date Phone Number

Paid Preparer's Signature Date Paid Preparer's Address Paid Firm's Identification Number Paid Preparer's Social Security Number Preparer's 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

Route to
IIT

MS Mississippi
Fiduciary Income Tax Return
(For Estates and Trusts)
FOR 1997 AND PRIOR YEARS
Year

For Official Use Only
[] [] [] []

IF

Page 1

8/10	11/10	14/10	17/10	28/10 to 36/10	38/10 to 46/10	49/10 to 57/10	59/10 to 67/10	73/10 to 78/10	
8/11	11/11	14/11	17/11	25/11 to 26/11	28/11 to 36/11	38/11 to 46/11	49/11 to 57/11	59/11 to 67/11	69/11 to 78/11
8/12	11/12	20/12 to		28/12 to 36/12	38/12 to 46/12	49/12 to 57/12	64/12 to 67/12	69/12 to 78/12	69/13 to 78/13

▶ 10/15 to 36/15	▶ 42/15 to 68/15
▶ 10/17 to 34/17	▶ 42/17 to 43/17
▶ 10/19 to 20/19	23/19 27/19 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.

Mississippi
MS Fiduciary Income Tax Return
(For Estates and Trusts)
FOR 1997 AND PRIOR YEARS
Year 1997

Route to IIT

For Official Use Only IF

Page 1

Table with columns for N, Y, and numerical values. Includes address information: Johnson Trust, 123456 Redbud Lane, Jackson MS 392151234.

For Computer Use Only - Do Not Write Above This Line

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

5a. Number of MS K-1 Schedules Attached: 10 5b. Date of decedent's death or date trust established: 02/15/96

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

6. Taxable Income of Fiduciary (from line 13, page 2) (If less than 0, enter 0) Round All Amounts to the Nearest Dollar 100,000

Table with columns: Tax Computation, A. Taxable Income, B. Rates, C. Income Tax. Rows include 6a-c, 7-16 with tax calculations and overpayment details.

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 Date Phone Number

Paid Preparer's Signature Date Paid Preparer's Address Paid Firm's Identification Number Paid Preparer's Social Security Number Preparer's 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

Route to IIT

MS Mississippi Fiduciary Income Tax Return (For Estates and Trusts) FOR 1997 AND PRIOR YEARS Year []

1	2C	3	5C	7	11
2A	2D	4	5D	8	12
2B	2E	5A	5E	9	13
	2F	5B	6	10	

For Computer Use Only - Do Not Write Above This Line

A fiduciary **must attach a copy of its Federal return** and use Federal adjusted total income (Form 1041) 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

[]

Computation of Taxable Income

Round All Amounts to the Nearest Dollar

1. Adjusted Total Income from U.S. Income Tax Return for Estates & Trusts (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)

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[]

[]

[]

[]

[]

3. Total additions. Add lines 2a through 2f

[]

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. Section 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 or limited partnerships)
- d. Expenses directly applicable to earning interest income shown on line 2c above not claimed on Federal Form 1041
- e. Other deductions (itemize)

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6. Total deductions. Add lines 5a through 5e.

[]

7. Net Income for Mississippi purposes. Subtract line 6 from line 4.

[]

8. Amount distributed to beneficiaries (from Schedule K).

[]

9. Estate tax deduction. (Must Attach Schedule of Computation)

[]

10. Standard Deduction (See Line 2e above if standard deduction is claimed)

[]

11. Exemption (Estate - \$ 600; Simple Trust - \$ 300; Complex Trust - \$ 100)

[]

12. Total. Add lines 8 through 11.

[]

13. **Taxable Income for Mississippi Purposes** . Subtract line 12 from line 7. (Enter here and on line 6, page 1)

[]

MS Mississippi
Fiduciary Income Tax Return
(For Estates and Trusts)
FOR 1997 AND PRIOR YEARS
Year []

Form 81-310-98-5-2-000 (Rev. 6/98)

8/10 to 16/10	19/10 to 27/10	30/10 to 38/10	41/11 to 49/11	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	41/12 to 49/12	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	41/13 to 49/13	52/12 to 60/12	63/12 to 71/12
	19/13 to 27/13	30/13 to 38/13	41/14 to 49/14	52/13 to 60/13	

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.

MS Mississippi
Fiduciary Income Tax Return
(For Estates and Trusts)
FOR 1997 AND PRIOR YEARS
Year 1997

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

For Computer Use Only - Do Not Write Above This Line

A fiduciary **must attach a copy of its Federal return** and use Federal adjusted total income (Form 1041) 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 from U.S. Income Tax Return for Estates & Trusts (Form 1041)	150100
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)	
3. Total additions. Add lines 2a through 2f	
4. Total of lines 1 and 3	150100
5. Deductions from Federal Income for Mississippi purposes:	
a. Interest on U.S. Government obligations	25000
b. Wages reduced by Federal employment tax credits	25000
c. Section 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 or limited partnerships)	
d. Expenses directly applicable to earning interest income shown on line 2c above not claimed on Federal Form 1041	
e. Other deductions (itemize)	
6. Total deductions. Add lines 5a through 5e.	50000
7. Net Income for Mississippi purposes. Subtract line 6 from line 4.	100100
8. Amount distributed to beneficiaries (from Schedule K).	
9. Estate tax deduction. (Must Attach Schedule of Computation)	
10. Standard Deduction (See Line 2e above if standard deduction is claimed)	
11. Exemption (Estate - \$ 600; Simple Trust - \$ 300; Complex Trust - \$ 100)	100
12. Total. Add lines 8 through 11.	100
13. Taxable Income for Mississippi Purposes . Subtract line 12 from line 7. (Enter here and on line 6, page 1)	100000

Key to Data Fields for the Fiduciary Income Tax Return for 1997 & Prior Years

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 78/5 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 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 name and address 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
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 one character long. Data begins and ends at grid 8/10.
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 one character long. Data begins and ends at grid 8/11.
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 one character long. Data begins and ends at grid 8/12.
2a	Estate. This field should be Y or N in the scanband. X or blank in the body of the form. This field is one character long. Data begins and ends at grid 11/10.
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 one character long. Data begins and ends at grid 11/11.
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 one character long. Data begins and ends at 11/12.
3a	Resident. This field should be Y or N in the scanband. X or blank in the body of the form. This field is one character long. Data begins and ends at grid 14/10.
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 one character long. Data begins and ends at grid 14/11.
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 one character long. Data begins and ends at grid 17/10.
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 one character long. Data begins and ends at grid 17/11.

- 5a Number of Mississippi K-1's. This is a numeric field. This field is two characters long. Data begins at grid 25/11 and ends at grid 26/11.
- 5b Date of decedent's death or date trust established. This is a numeric field. The field is seven characters long. Data begins at grid 20/12 and ends at grid 26/12.
- 6 Taxable Income for Mississippi. This is a numeric money field. This field is nine characters long. Data begins at grid 28/10 and end at grid 36/10.
- 7 Total Income Tax. This is a numeric money field. This field is nine characters long. Data begins at grid 28/11 and ends at grid 36/11.
- 8 Overpayments from prior years. This is a numeric money field. This field is nine characters long. Data begins at grid 28/12 and ends at grid 36/12.
- 9 Ad Valorem Tax. This is a numeric money field. This field is nine characters long. Data begins at grid 38/10 and ends at grid 46/10.
- 10 Total Credits. This is a numeric money field. This field is nine characters long. Data begins at grid 38/11 and ends at grid 46/11.
- 11 Overpayment. This is a numeric money field. This field is nine characters long. Data begins at grid 38/12 and ends at grid 46/12.
- 12 Credited to next year. This is a numeric money field. This field is nine characters long. Data begins at grid 49/10 and ends at grid 57/10.
- 13 Refund. This is a numeric money field. This field is nine characters long. Data begins at grid 49/11 and ends at grid 57/11.
- 14 Tax Due. This is a numeric money field. This field is nine characters long. Data begins at grid 49/12 and ends at grid 57/12.
- 15 Penalty and Interest. This is a numeric money field. This field is nine characters long. Data begins at grid 59/10 and ends at grid 67/10.
- 16 Amount Paid. This is a numeric money field. This field is nine characters long. Data begins at grid 59/11 and ends at grid 67/11.
- TY Tax Year. This is a numeric field. This field is four characters long. Data begins at grid 64/12 and ends at grid 67/12.
- FY Fiscal Year Ending. This is a numeric field. This field is six characters long. Data begins at grid 73/10 and ends at grid 78/10.
- 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 NACTP Tax Form Design Guidelines. Data begins at grid 69/11 and ends at grid 78/11.
- 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 NACTP Tax Form Design Guidelines. Data begins at grid 69/12 and ends at grid 78/12.
- PS This is a numeric field and is the Paid Preparer's Social Security 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
- NE Name of Estate or Trust. This field is an alpha/numeric field and is 27 characters long. Data begins at grid 10/15 and ends

- A Taxpayer's current street address or P. O. Box. This is an alphaumeric field. This field is 25 characters long. Data begins at grid 10/17 and ends at grid 34/17.
- RC Resident County. This is a numeric field and is two characters long. Data begins at grid 42/17 and ends at grid 43/17.
- 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 20/19. 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 23/19 and ends at grid 24/19. 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. Data begins at grid 27/19 and ends at grid 36/19.

Page 2 of Form 81-110.

- 1 This is a numeric money field. This field is 9 characters long. Data begins at grid 8/10 and ends at grid 16/10.
- 2A This is a numeric money field. This field is 9 characters long. Data begins at grid 8/11 and ends at grid 16/11.
- 2B This is a numeric money field. This field is 9 characters long. Data begins at grid 8/12 and ends at grid 16/12.
- 2C This is a numeric money field. This field is 9 characters long. Data begins at grid 19/10 and ends at grid 27/10.
- 2D This is a numeric money field. This field is 9 characters long. Data begins at grid 19/11 and ends at grid 27/11.
- 2E This is a numeric money field. This field is 9 characters long. Data begins at grid 19/12 and ends at grid 27/12.
- 2F This is a numeric money field. This field is 9 characters long. Data begins at grid 19/13 and ends at grid 27/13.
- 3 This is a numeric money field. This field is 9 characters long. Data begins at grid 30/10 and ends at grid 38/10.
- 4 This is a numeric money field. This field is 9 characters long. Data begins at grid 30/11 and ends at grid 38/11.
- 5A This is a numeric money field. This field is 9 characters long. Data begins at grid 30/12 and ends at grid 38/12.
- 5B This is a numeric money field. This field is 9 characters long. Data begins at grid 30/13 and ends at grid 38/13.
- 5C This is a numeric money field. This field is 9 characters long. Data begins at grid 41/10 and ends at grid 49/10.
- 5D This is a numeric money field. This field is 9 characters long. Data begins at grid 41/11 and ends at grid 49/11.
- 5E This is a numeric money field. This field is 9 characters long. Data begins at grid 41/12 and ends at grid 49/12.
- 6 This is a numeric money field. This field is 9 characters long. Data begins at grid 41/13 and ends at grid 49/13.
- 7 This is a numeric money field. This field is 9 characters long. Data begins at grid 52/10 and ends at grid 60/10.
- 8 This is a numeric money field. This field is 9 characters long. Data begins at grid 52/11 and ends at grid 60/11.
- 9 This is a numeric money field. This field is 9 characters long. Data begins at grid 52/12 and ends at grid 60/12.
- 10 This is a numeric money field. This field is 9 characters long. Data begins at grid 52/13 and ends at grid 60/13.
- 11 This is a numeric money field. This field is 9 characters long. Data begins at grid 63/10 and ends at grid 71/10.
- 12 This is a numeric money field. This field is 9 characters long. Data begins at grid 63/11 and ends at grid 71/11.
- 13 This is a numeric money field. This field is 9 characters long. Data begins at grid 63/12 and ends at grid 71/12.