

Common Forms and Schedules

Resident- RET-80-105

Nonresident-RET-80-205

Part-Year Resident- RET-80-205

Amended Return- There is not an additional amendment form that needs to be added. Check the "Amended Return" box atop the RET 80-105.

Common Credits & Deductions

- **Credit for Taxes paid to another State-** a State Tax Credit to reduce tax liability from the taxpayer's state of residence, by giving them a credit for taxes paid to a nonresident/Part-Year Resident State.
Add Form 80-160-> Enter State Abbreviation atop the form-> Allowable Credit will calculate on Line 14-> Allowable Credit then flows to RET 80-105.

Common Tax Situations

- **Pensions and Annuities-** Social Security and Railroad Retirement benefits and retirement income from federal, state, and private retirement systems are exempt from Mississippi tax.
- **Military Pay-** If you are a resident of Mississippi, all of your income is subject to Mississippi tax no matter the source or where it was earned. You are required to file a Mississippi Tax Return and include your active duty pay.
- **Nonresident Military Pay-** If you are a nonresident of Mississippi, your active duty military income is not taxed in Mississippi. However, any income other than active duty military pay is subject to Mississippi Tax.
- **Homestead Credit:** There is no form for the software. Eligible homeowners should make application for homestead exemption with the Tax Assessor in the county where the home is located.
- **Who is eligible for homestead exemption?** Anyone owning a home in Mississippi may be eligible for homestead exemption. Contact your local Tax Assessor for further details.
- **When must I file my application for homestead exemption?** Applications for homestead exemption must be filed between January 1 and April 1.
- **Tribal Income:** If they live and work on tribal grounds and are a member of the Tribe no MS state needs filed. See Website below.
<https://www.dor.ms.gov/individual/individual-income-tax-faqs>
- You should not report taxable income on a resident return and take full advantage of exemptions and deductions. Instead, you should report the taxable income on a Mississippi Nonresident/Part-Year Return Form 80-205 and prorate by total income.

Return Mailing Addresses

Refund

Department of Revenue
P.O. Box 23058
Jackson, MS 39225-3058

Balance Due

Department of Revenue
P. O. Box 23050
Jackson, MS 39225-3050

Make checkspayable to

Mississippi Department of Revenue

*Mail Amended Tax Returns to the same addresses above



Extensions

Allowable Extension

No Tax Due

Mississippi allows the same time allowed by the federal extension without written request.

Tax Due

Mississippi allows an automatic six-month extension if Form 80-106 is filed with payment by April 15, 2019

Extension Mailing Address

Department of Revenue
P. O. Box 23192
Jackson, MS 39225-3192

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