

# **Scanband Version of Form 81-110-12-5 Fiduciary Income Tax Return**

**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. (Except for Spouse's Name)**

**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, form number and most text.**
- 2) Submit five (5) copies with variable data, one (1) copy blank for approval.**
- 3) New Form Design for the scanband page (scanband one single page.)**
- 4) Scanband box for pages one and two move to just one page**
- 5) "Duplex or Photocopies not Acceptable" move to the bottom of page.**



MS

# Mississippi Fiduciary Income Tax Return (For Estates and Trusts) 2012



<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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<input type="text"/>			<input type="text"/>			
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<input type="text"/>	<input type="checkbox"/>	<input type="text"/>				

For Computer Use Only - Do Not Write Above This Line

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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			<input type="text"/>	<input type="text"/>	<input type="text"/>

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MS

# Mississippi Fiduciary Income Tax Return (For Estates and Trusts) 2012

1a	2a	3a	5	9	13	E / T FEIN
1b	2b	3b	6	10	13A	D / D SSN
1c	2c	RC	7	11	TYB	TY
1d	2d	4	8	12	TYE	PS
	2e					
NE			NF			
TF						
A						
C1	C2	C3				

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FE	2C	2G	5A	5F	7
1	2D	2H	5B	5G	8
2A	2E	2I	5C	5H	9
2B	2F	3	5D	5I	10
		4	5E	6	11
					12

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MS

# Mississippi Fiduciary Income Tax Return (For Estates and Trusts) 2012

10/15 to 10/15	16/15 to 16/15	26/15 to 28/15	35/15 to 39/15	47/15 to 53/15	58/15 to 64/15	69/15 to 77/15
10/17 to 10/17	16/17 to 16/17	21/17 to 28/17	35/17 to 39/17	45/17 to 53/17	64/17 to 64/17	69/17 to 77/17
10/19 to 10/19	16/19 to 16/19	27/19 to 28/19	35/19 to 39/19	47/19 to 53/19	57/19 to 64/19	74/19 to 77/19
10/21 to 10/21	16/21 to 16/21	27/21 to 28/21	35/21 to 39/21	47/21 to 53/21	57/21 to 64/21	69/21 to 77/21
	16/23 to 16/23					
10/25 to 36/25			42/25 to 68/25			
10/27 to 36/27						
10/29 to 34/29						
10/31 to 21/31	24/31 to 25/31	28/31 to 36/31				

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9/41 to 17/41	22/41 to 28/41	34/41 to 40/41	46/41 to 52/41	58/41 to 64/41	70/41 to 76/41
9/43 to 15/43	22/43 to 28/43	34/43 to 40/43	46/43 to 52/43	58/43 to 64/43	70/43 to 76/43
9/45 to 15/45	22/45 to 28/45	34/45 to 40/45	46/45 to 52/45	58/45 to 64/45	70/45 to 76/45
9/47 to 15/47	22/47 to 28/47	34/47 to 40/47	46/47 to 52/47	58/47 to 64/47	70/47 to 76/47
		34/49 to 40/49	46/49 to 52/49	58/49 to 64/49	70/49 to 76/49
					70/51 to 76/51

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MS

# Mississippi Fiduciary Income Tax Return (For Estates and Trusts) 2012

Tax Year Beginning 03012011

Tax Year Ending 02292012

Estate / Trust FEIN 64-0123456

Decedent / Debtor SSN \_\_\_\_\_

Name of Estate or Trust <b>Johnson Estate</b>			<b>1. Check All That Apply:</b>		<b>2. Type of Entity:</b>	
Title of Fiduciary <b>Johnson Estate</b>			<input type="checkbox"/> Initial Return		<input type="checkbox"/> Simple Trust	
Name of Fiduciary <b>Billy Bob Johnson</b>			<input type="checkbox"/> Amended Return		<input type="checkbox"/> Complex Trust	
Mailing Address <b>12345 Redbud Lane</b>			<input type="checkbox"/> Final Return		<input type="checkbox"/> Grantor Trust	
City <b>Jackson</b>			<input type="checkbox"/> Short Period Return		<input type="checkbox"/> Bankruptcy Estate	
State <b>MS</b>			<input checked="" type="checkbox"/> Estate			
Zip +4 <b>39215-0168</b>						

3b. Date of decedent death or date trust established: 02152006

3a. Number of MS K-1 Schedules Attached: 1

Enter Resident County Code (See Instructions) 25

**A COMPLETE COPY OF FEDERAL FORM 1041 MUST BE ATTACHED TO THIS RETURN** Round All Amounts to the Nearest Dollar

4. <b>Total Income Tax Due</b> (See Instructions Form 80-100 for Tax Computation Table)	50,166.00
5. Other Credits (See Instructions Form 80-100) <b>Must Attach Form 80-401</b>	0
6. Net Income Tax Due (Line 4 minus Line 5)	2,358.00
7. Overpayments From Prior Year, Estimated Tax Payments, & Amount Paid With Extension.	0
8. Enter Amount of Overpayment (If Line 7 is Larger than Line 6)	0
9. Overpayment (Line 8) to be Applied to next year Estimate Tax Account	0
10. <b>Overpayment</b> (Line 8 minus 9) to be <b>REFUNDED</b>	0
11. <b>Balance Due</b> (Line 6 minus Line 7)	2,358.00
12. Interest and Penalty (See Instructions)	0
13. <b>Total Due</b> (Line 11 plus Line 12)	2,358.00

Yes  No This Return may be discussed with the preparer.

I declare, under penalties of perjury, that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, this is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

			P49874561
Signature of Fiduciary or Officer Representing Fiduciary	Date	Phone Number	Paid Preparer PTIN
		Paid Preparer Phone Number	FEIN of Fiduciary
Paid Preparer Signature	Date	Paid Preparer Address	City State Zip Code

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

**Duplex and Photocopies are NOT Acceptable**



MS

**Mississippi  
Fiduciary Income Tax Return  
(For Estates and Trusts)  
2012**

Estate / Trust FEIN 64 - 0123456

**(ROUND TO NEAREST DOLLAR)**

<b>1.</b>	Federal Adjusted Total Income (Loss) From Federal Form 1041 Line 17	50, 265.00
<b>2.</b>	Additions to Federal Income for Mississippi Purposes:	
a.	State, Local & Foreign Government Taxes Based on Income	601.00
b.	Depletion in Excess of Cost Basis	0
c.	Interest on Obligations of Other States/Political Subdivisions	0
d.	Expenses Directly Applicable to Earning Interest on U.S. Government Obligations claimed on Federal Form 1041	0
e.	Itemized Deductions claimed on Form 1041 (Add back only if Standard Deduction is claimed below.)	0
f.	MS Source QSST Income _____	0
g.	Other Additions (Itemize each item) _____	0
h.	_____	0
i.	_____	0
<b>3.</b>	Total Additions (Add Lines 2a through 2i)	601.00
<b>4.</b>	<b>Total Income</b> (Line 1 plus Line 3)	50, 866.00
<b>5.</b>	Deductions from Federal Income for Mississippi Purposes:	
a.	Interest on U.S. Government Obligations	100.00
b.	Wages Reduced by Federal Employment Tax Credits	0
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)	0
d.	Expenses Directly Applicable to Earning Interest Income shown on Line 2c above not claimed on Federal Form 1041.	0
e.	Standard Deduction (See Line 2e above if Standard Deduction is claimed.)	0
f.	Non-Mississippi Income (Net of Expenses) <b>(NON-RESIDENT FIDUCIARY RETURNS ONLY)</b>	0
g.	Other Deductions (Itemize each item) _____	0
h.	_____	0
i.	_____	0
<b>6.</b>	Total Deductions (Add Lines 5a through 5i.)	100.00
<b>7.</b>	<b>Adjusted Net Income (Loss) for Mississippi purposes. (Line 4 minus Line 6)</b>	50, 766.00
<b>8.</b>	Amount Allocated to Beneficiaries <b>(Must Attach Schedule K, Form 81-131)</b>	0
<b>9.</b>	Estate Tax Deduction (See Instructions Form 80-100 for Schedule of Tax Computation Table)	0
<b>10.</b>	Subtotals (Line 8 plus Line 9)	0
<b>11.</b>	Exemption (Estate- \$600: Simple - \$300: Complex - \$100)	100.00
<b>12.</b>	<b>Taxable Income (Loss) for Mississippi Purposes</b> (Line 7 minus Line 10 and Line 11)	50, 166.00



MS

Mississippi
Fiduciary Income Tax Return
(For Estates and Trusts)
2012

Tax Year Beginning m m d d y y y y

Tax Year Ending m m d d y y y y

Estate / Trust FEIN - - - - -

Decedent / Debtor SSN - - - - -

Form with fields: Name of Estate or Trust, Title of Fiduciary, Name of Fiduciary, Mailing Address, City, State, Zip +4. Includes checkboxes for '1. Check All That Apply' (Initial, Amended, Final, Short Period Return) and '2. type of Entity' (Simple Trust, Complex Trust, Grantor Trust, Bankruptcy Estate, Estate).

3a. Number of MS K-1 Schedules Attached:
3b. Date of decedent death or date trust established: m m d d y y y y
Enter Resident County Code (See Instructions)

A COMPLETE COPY OF FEDERAL FORM 1041 MUST BE ATTACHED TO THIS RETURN Round All Amounts to the Nearest Dollar

Table with 13 rows for tax calculations: 4. Total Income Tax Due, 5. Other Credits, 6. Net Income Tax Due, 7. Overpayments From Prior Year, 8. Enter Amount of Overpayment, 9. Overpayment to be Applied, 10. Overpayment to be REFUNDED, 11. Balance Due, 12. Interest and Penalty, 13. Total Due.

Yes No This Return may be discussed with the preparer.

I declare, under penalties of perjury, that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, this is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature lines for: Signature of Fiduciary or Officer Representing Fiduciary, Date, Phone Number, Paid Preparer PTIN, Paid Preparer Phone Number, FEIN of Fiduciary, Paid Preparer Signature, Date, Paid Preparer Address, City, State, Zip Code.

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

Duplex and Photocopies are NOT Acceptable





MS

Mississippi
Fiduciary Income Tax Return
(For Estates and Trusts)
2012

Estate / Trust FEIN \_\_\_\_\_

(ROUND TO NEAREST DOLLAR)

Table with 12 main rows and sub-rows (a-i) for additions and deductions. Columns include description and amount (e.g., 00). Rows include: 1. Federal Adjusted Total Income, 2. Additions to Federal Income, 3. Total Additions, 4. Total Income, 5. Deductions from Federal Income, 6. Total Deductions, 7. Adjusted Net Income, 8. Amount Allocated to Beneficiaries, 9. Estate Tax Deduction, 10. Subtotals, 11. Exemption, 12. Taxable Income.

# Key to Data Fields for the Fiduciary Income Tax Return scanband version for 2012

Form number 81-110. This form must be approved by the Mississippi Department of Revenue

## Page 1 of Form 81-110.

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 top left corner of the scanband box must be located on the left and bottom edge of grid space x=6, y=12. The lower left corner of the scanband box must be located on the left and bottom edge of grid space x=6, y=34. The top right corner of the scanband box must be located on the right and bottom edge of grid space x=80, y=12. The bottom right corner of the scanband box must be located on the right and bottom edge of grid space x=80, y=34. **"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 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.

Field Name	Description
------------	-------------

- |    |  |
|----|--|
| 1a | <b>Initial Return.</b> 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 | <b>Amended Return.</b> 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 | <b>Final Return.</b> 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.        |
| 1d | <b>Short Period Return.</b> 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 | <b>Simple Trust.</b> 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 | <b>Complex Trust.</b> 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 | <b>Grantor Trust.</b> 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 | <b>Bankruptcy Trust.</b> 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.    |
| 2e | <b>Estate.</b> 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 | Number of MS K-1 ( <b>Number of MS K-1 Schedule Attached with this return</b> ). This is a numeric field. This field is 3 character long.    |
| 3b | <b>Date of decedent death</b> or date trust established. This field is 8 character long (Ex.02152006 Format of MMDDYYYY).                    |

- RC **Resident County Code** - This code is a numeric field with the codes ranging from 01 to 82 or enter 83 for Non-Resident and 90 for Resident Living Out-of-State. These codes are found in the instructions booklets to the taxpayer for this form or  
on our Website at [WWW.DOR.MS.GOV/DOWNLOADFORMS/INDIV/04INDIV/COUNTY%20CODES.PDF](http://WWW.DOR.MS.GOV/DOWNLOADFORMS/INDIV/04INDIV/COUNTY%20CODES.PDF). This field is 2 characters long.
- 4 **Total Income Tax Due.** This is a numeric and money field. This field is 7 characters long.
- 5 **Other Credits.** (See Instructions Forms 80-100) Must Attach Form 80-401. This is a numeric and money field. This field is 7 characters long.
- 6 **Net Income Tax Due** (Line 4 minus Line 5) This is a numeric and money field. This field is 7 characters long.
- 7 **Overpayments from prior year, Estimated Tax Payments, and Amount paid With Extension.** This is a numeric and money field. This field is 7 characters long.
- 8 **Enter Amount of Overpayment** (If Line 7 is Larger than Line 6). This is a numeric and money field. This field is 7 characters long.
- 9 **Overpayments** (Line 8) to be Applied to next year Estimated Tax Account. This is a numeric and money field. This field is 7 characters long.
- 10 **Overpayment** (Line 8 minus Line 9) to be REFUNDED. This is a numeric and money field. This field is 7 characters long.
- 11 **Balance Due** (Line 6 minus Line 7) . This is a numeric and money field. This field is 7 characters long.
- 12 **Interest and Penalty** (See Instructions) This is a numeric and money field. This field is 7 characters long.
- 13 **Total Due** (Line 11 plus Line 12) This is a numeric and money field. This field is 7 characters long.
- 13a This Return may be **discussed with the preparer** (Yes or No Enter X in the body of the form Y or N in the scanband box) This is an alpha field. This field is 1 characters long.
- TYB **Tax Year Beginning.** This is a numeric field. This field is 8 characters long. The format is MMDDYYYY.
- TYE **Tax Year Ending.** This is a numeric field. This field is 8 characters long. The format is MMDDYYYY.
- E/TFEIN  
**Estate / Trust FEIN.** This is a numeric field. This field is 9 characters long located top left corner of the page under the barcode.

D/D SSN

Decedent / Debtor SSN. This is a numeric field. This field is 9 characters long located top right corner of the page under the "Tax Year Ending".

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 one field (page 1 bottom right) for **PTIN ONLY**. If the preparer is using a preparer tax identification number (PTIN) it may be placed in this fields. This field is 9 characters long.

NE Name of Estate or Trust. This field is an alpha/numeric field and is 27 characters long.

TF Title of Fiduciary. 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 27 characters

C1 Taxpayer's city of residency. This is an alpha field. This field is 12 characters long.

C2 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.

C3 Taxpayer's Zip Code. This 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 should be left justified. This field is 9 characters long.

**Page 2 of Form 81-110.**

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 top left corner of the scanband box for page 2 must be located on the left and bottom edge of grid space x=6, y=38. The bottom left corner of the scanband box for page 2 must be located on the left and bottom edge of grid space x=6, y=52. The top right corner of the scanband box for page 2 must be located on the right and bottom edge of grid space x=80, y=38. The bottom left corner of the scanband box for page 2 must be located on the left and bottom edge of grid space x=80, y=52.

FE FEIN. This is a numeric field. This field is 9 characters long.

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

2A This is a numeric field and a money field. This field is 7 characters long.

2B This is a numeric field and a money field. This field is 7 characters long.

2C This is a numeric field and a money field. This field is 7 characters long.

2D This is a numeric field and a money field. This field is 7 characters long.

2E This is a numeric field and a money field. This field is 7 characters long.

2F This is a numeric field and a money field. This field is 7 characters long.

2G This is a numeric field and a money field. This field is 7 characters long.

2H This is a numeric field and a money field. This field is 7 characters long.

2I This is a numeric field and a money field. This field is 7 characters long.

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

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

- 5A This is a numeric field and a money field. This field is 7 characters long.
- 5B This is a numeric field and a money field. This field is 7 characters long.
- 5C This is a numeric field and a money field. This field is 7 characters long.
- 5D This is a numeric field and a money field. This field is 7 characters long.
- 5E This is a numeric field and a money field. This field is 7 characters long.
- 5F This is a numeric field and a money field. This field is 7 characters long.
- 5G This is a numeric field and a money field. This field is 7 characters long.
- 5H This is a numeric field and a money field. This field is 7 characters long.
- 5I This is a numeric field and a money field. This field is 7 characters long.
- 6 This is a numeric field and a money field. This field is 7 characters long.
- 7 This is a numeric field and a money field. This field is 7 characters long.
- 8 This is a numeric field and a money field. This field is 7 characters long.
- 9 This is a numeric field and a money field. This field is 7 characters long.
- 10 This is a numeric field and a money field. This field is 7 characters long.
- 11 This is a numeric field and a money field. This field is 7 characters long.
- 12 This is a numeric field and a money field. This field is 7 characters long.