



2019

Modernized *E-File* Handbook

Individual Income Tax
Fiduciary Income Tax
(For Estates and Trusts)

September 2019

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Introduction

The Mississippi Department of Revenue (MDOR) offers tax preparers the ability to electronically file Individual and Fiduciary income tax returns through the Modernized *e-File* System (MeF). MDOR accepts refund, zero balance, and balance due returns. Mississippi's MeF program is a part of the Federal *e-File* Program operated by the Internal Revenue Service.

The Mississippi Modernized *e-File* Handbook for Individual and Fiduciary Income Tax Returns (hereinafter referred to as the Mississippi MeF Handbook) is designed to be used as a companion to the Internal Revenue Service Publication 4164. Since most functions of the Mississippi MeF Program are the same as the Federal *e-File* Program, this handbook highlights the special and unique features of the Mississippi program. All rules and regulations governing tax preparers, transmitters, and originators of returns set forth by the Internal Revenue Service are in effect for the Mississippi Department of Revenue. The procedures and requirements for the Federal *e-File* Program are outlined in Publication 3112, The IRS *e-File* Application and Participation Package.

The Mississippi Department of Revenue requires all participants to be accepted into the Federal MeF Program in order to participate in the State MeF Program. The MDOR recommends that all participants read Publication 4164 prior to reading the Mississippi MeF Handbook. Where the Internal Revenue Service provides detailed instructions on hardware, transmission procedures, policies, etc., those same requirements apply to the Mississippi MeF program.

The Mississippi Department of Revenue is looking forward to your participation in our MeF program.

E-file Calendar

November 1, 2019	Begin IRS/State Acceptance Testing
January 1, 2020	Begin Transmitting Returns to IRS/MDOR (Concurrent with Federal Program)
January 1, 2020	Deadline for Submitting Initial ATS to MDOR
January 16, 2020	Deadline for Approval
April 15, 2020	Last Date for Timely Filed Returns (Concurrent with Federal Program)
October 15, 2020	Last Date for Extended Filing of State Returns
October 20, 2020	Last Date for Retransmission of Rejected Returns

Note: Dates may be subject to change. See IRS Pub 4164 for current electronic filing calendar.

Changes for Tax Year 2019

Legislative Changes

Senate Bill 2210 (2019 Legislative Session) – Endow Mississippi Program

Provides an income tax credit for donations made to endowed funds held by community foundations. The tax credit shall be 25% of the qualified contribution made to the endowed fund with the minimum amount being \$1,000 and the maximum amount being \$200,000. If the amount of allowable credit exceeds the amount of tax due, the excess may be carried forward for five (5) years. The “Endowment Fund Charitable Credit” is credit code 37. This credit can be utilized by both individual and corporate taxpayers and is effective from and after January 1, 2019.

House Bill 1613 (2019 Legislative Session) - Miss. Code Ann. §27-7-22.39

Amended Miss. Code Ann. §27-7-22.39 to revise the definition for “qualifying charitable organization”, “qualifying foster care charitable organization” and “services” for the Charitable Contribution Credit (code 34) and Foster Care Charitable Credit (code 35). It also revised the provisions regarding certifications that the charitable organizations must file to claim the credits.

Senate Bill 2311 (2017 Legislative Session) - Miss. Code Ann. §27-7-15

A deduction is allowed for contributions made to a Mississippi Achieving a Better Life Experience (ABLE) program account for paying for the expenses of eligible individuals with disabilities. The deduction is limited to the amounts set by the Internal Revenue Service.

Senate Bill 2858 (2016 Legislative Session) - Miss. Code Ann. §27-7-5 and §27-7-18

Beginning with tax year 2018, the 3% income tax rate will be phased out over a five-year period. The tax rate reduction is as follows:

Tax Year 2018	First \$1,000 @ 0% and the next \$4,000 @ 3%
Tax Year 2019	First \$2,000 @ 0% and the next \$3,000 @ 3%
Tax Year 2020	First \$3,000 @ 0% and the next \$2,000 @ 3%
Tax Year 2021	First \$4,000 @ 0% and the next \$1,000 @ 3%
Tax Year 2022	First \$5,000 @ 0%

Senate Bill 2858 (2016 Legislative Session) - Miss. Code Ann. §27-7-18

Provides that a portion of the federal self-employment taxes assessed against self-employed individuals shall be allowed as an adjustment to gross income under the state income tax law. The allowance is as follows:

Taxable year ending in calendar year 2017	17%
Taxable year ending in calendar year 2018	34%
Taxable year ending in calendar year 2019 and thereafter	50%

House Bill 799 (2014 Legislative Session) - Miss. Code Ann. §27-7-51, §27-7-53, §27-7-315, §27-7-327 and §27-7-345

Reduces the interest rate from 1% to 1/2% per month over a five-year period. The interest rate reduction is as follows:

Effective January 1, 2015	9/10 th of 1%
Effective January 1, 2016	8/10 th of 1%
Effective January 1, 2017	7/10 th of 1%
Effective January 1, 2018	6/10 th of 1%
Effective January 1, 2019	½ of 1%

Contact Names and Phone Numbers

State <i>e-File</i> Coordinator, Jason Adams	(601) 923-7582
Fax	(601) 923-7500
E-mail	efile@dor.ms.gov
Mississippi <i>e-File</i> Help Desk	(601) 923-7582
Mississippi Department of Revenue Web Site	www.dor.ms.gov

Tax Assistance for Transmitters and EROs

For assistance with *e-File* returns (other than refund inquires), tax problems, or other tax information and questions, transmitters and EROs should call the State *e-File* Coordinator at the number above and identify themselves as an electronic filer.

Tax Assistance for Taxpayers

The Mississippi Department of Revenue (MDOR) provides automatic refund information to taxpayers via telephone and on-line at MDOR's web site. The Refund Information Line (touch tone phones) and the website are available 24 hours a day. Taxpayers should be advised to confirm acknowledgement of their *e-File* return with their practitioner or transmitter before calling to check on the status of his/her refund.

- Refund Information Line: (601) 923-7801

- Website: www.dor.ms.gov (click on the link for refund information)
- For automated refund information taxpayers must know:
 - Primary taxpayer's social security number
 - The Mississippi adjusted gross income for current year and prior year

Due to the increase in fraudulent activity, the Department has implemented additional procedures and safeguards into our return processes in an effort to mitigate potential fraud. These processes will validate income tax returns and credits reported prior to issuing requested refunds. As a result, these additional procedures may cause a delay in refund processing in order to ensure that the right refunds are being paid to the right taxpayers.

Getting Started

Federal/State e-File Program

The Mississippi Department of Revenue (MDOR) will allow tax preparers and transmitters already accepted in the Federal *e-File* Program to participate in the State *e-File* Program. This program allows for filing of the federal return and state return at the same time. Both returns are transmitted to the IRS. Software used to transmit the data must be approved by the Internal Revenue Service (IRS) and the MDOR. The IRS, after acknowledging to the transmitter acceptance of the federal return with state data, will make the state data available for retrieval by MDOR. After the state data has been retrieved, MDOR will then process the information received.

Please note that an acknowledgement from the IRS is not an acknowledgement that the return has been received by the MDOR. The MDOR will acknowledge to the transmitter receipt of all returns and payments retrieved from the IRS. Transmitters should be able to retrieve Mississippi acknowledgements within 24 hours from the receipt of the IRS acknowledgements. After the electronic return is acknowledged as accepted, it cannot be recalled or changed in any manner. If either the Electronic Return Originators (ERO) or taxpayer wishes to change any entries on an accepted electronic return, an amended return must be filed.

Application and Participation

Application Process

In order to participate in the Federal/State *e-File* Programs, participants must apply to the Internal Revenue Service by submitting an online application to become an Authorized *e-File* Provider. Go to www.irs.gov to apply.

All software developers and transmitters are required to complete and sign the Mississippi Letter of Intent (LOI) to participate in the State *e-File* program. The LOI is available for download via the State Exchange System. In order to access the Mississippi LOI, a request must be submitted by mail to Jason Adams at efile@dor.ms.gov. Once completed, the LOI must be returned to the email address listed above. Upon approval of the LOI, an invitation will be extended to access schemas and other testing information.

Acceptance into the federal program allows an ERO, Transmitter, or Preparer automatic acceptance into the Mississippi program. **However, the Mississippi Department of Revenue will conduct suitability checks on all applicants for the Federal/State MeF Program and will notify any applicant who is ineligible to participate.**

In Federal Publication 4164, Modernized *e-File* Guide for Software Developers and Transmitters, the Internal Revenue Service's definition of the various categories of electronic filers (Electronic Return Originator, Transmitter, or Software Developer) will apply for Mississippi MeF purposes under the Federal/State Program. All other rules and regulations regarding tax preparers, transmitters, and originators of returns specified by the IRS are in effect for the MDOR.

The EFIN and ETIN are assigned by the Internal Revenue Service. The MDOR will use the same EFIN and ETIN as the IRS in the Federal/State MeF Programs. These numbers will be used in the acknowledgement system to identify preparers and transmitters.

Right to Revoke Acceptance and Approval

The Mississippi Department of Revenue reserves the right to revoke the acceptance of an ERO or transmitter and to revoke the approval of any software developer for cause. Failure to comply with the requirements and specifications set forth in IRS Publications 1436, 3112, 4164, and this *Mississippi Modernized e-File Handbook* will result in being suspended from the program.

The following may result in the revocation of a participant's acceptance into the program:

- (1) Conviction of a criminal offense under the revenue laws of any state, or of any offense involving dishonesty, or breach of trust.
- (2) Failure to file timely and accurate tax returns, both personal and business.

- (3) Failure to pay personal tax liabilities or business tax liabilities.
- (4) Suspension or rejection from the program in a prior year if corrective action is not taken and approved by the Mississippi Department of Revenue.
- (5) Other facts or conduct of a disreputable nature that would reflect adversely on the program.
- (6) Unethical practices in return preparation.
- (7) Suspension by IRS.

Applicants and participants may inquire about filing and paying any outstanding personal and business taxes by contacting the Mississippi Department of Revenue at (601) 923-7700.

Mississippi Testing

All participants are required to follow the Internal Revenue Service testing procedures for acceptance into the *e-File* program. All software developers are required to test their software with Mississippi. Only software tested and accepted by MDOR may be used for Mississippi electronic filing. Neither transmitter nor preparers are required to submit test data or transmissions, but they should ensure that their respective software has been approved by both the IRS and MDOR.

The State test data will be retrieved from the Internal Revenue Service and processed by the Mississippi Department of Revenue. All known software developers will be provided with test materials and instructions to perform the Mississippi testing through the State Exchange System.

After tests are submitted to MDOR, the software developer must contact the *e-File* coordinator by email with the company name, product name, ETIN, EFIN, and submission identification number for each test transmitted. Please allow at least 72 hours for a reply comparison after the tests are made available to the MDOR (24 hours after the IRS acknowledges receipt). **All rejections must be corrected before a reply comparison will be done.**

The Mississippi testing period is from November 2019 through January 2020. Initial tests must be submitted by January 2020.

Publications

The following publications describe the process of the Federal/State *e-File* Program:

Internal Revenue Service Publications

- Publication 1345 – Handbook for Authorized IRS *e-File* Providers of Individual Income Tax Returns
- Publication 1436 – Assurance Testing System (ATS) Guidelines for Modernized *e-File* (MeF) Individual Tax Returns
- Publication 3112 - IRS *e-File* Application and Participation
- Publication 4164 - Modernized *e-File* Guide for Software Developers and Transmitters

Mississippi Department of Revenue Publications

- Mississippi Modernized e-File Handbook
- Mississippi Modernized e-File Schemas and Business Rules
- Mississippi Modernized e-File Test Criteria for Individual and Fiduciary Income Tax

The Filing Process

What Can Be Transmitted Electronically

Mississippi only accepts linked Federal/State returns that are submitted and approved by the IRS. A complete Mississippi electronic return will consist of data transmitted electronically and supporting paper documents and schedules. In total, an electronic return contains the same information as a comparable return filed on paper.

The following Mississippi forms and schedules may be transmitted electronically:

Form	Title
80-105	Resident Individual Income Tax Return
80-205	Non-Resident/Part-Year Resident Individual Income Tax Return
80-107	Income / Withholding Tax Schedule
80-108	Adjustments and Contributions
80-155	Net Operating Loss Schedule
80-360	Catastrophe Savings Tax Schedule
80-401	Tax Credit Summary Schedule
80-315	Reforestation Tax Credit
81-110	Fiduciary Income Tax Return
81-131	Fiduciary Schedule K
81-132	Fiduciary Schedule K-1

Returns for the prior two (2) years (original and amended) may be submitted if supported by software. Supporting federal returns and schedules are required for all Mississippi returns filed through the MeF program. If required attachments are not submitted with the electronic returns, alerts will be sent to the taxpayer and the required attachments must then be mailed to the MDOR within ten (10) business days.

What Cannot Be Transmitted Electronically

The following documents and forms will **not** be accepted for Mississippi e-File:

- Returns excluded from federal e-File (Publication 1345)
- Fiscal year returns
- Bankruptcy returns
- Form W-2 with missing employer's state ID number (use the federal Employer's ID number if the state ID number is not available)

Signature Document (MS 8453)

The ERO must retain the Mississippi MS 8453 (Form 80-115) and copies of the W-2s, Form 1099s, and Form 80-315 Reforestation Tax Credit (if applicable) showing taxable Mississippi income for a period of three (3) years from the due date of the return or the date the return was filed, whichever is later. If a credit for income taxes paid to another state is claimed, the ERO must also retain a copy of the other state's return for the three (3) year period.

All sections of the MS 8453 must be completed with all required schedules and attachments before any return can be transmitted to the Department of Revenue. The MS 8453 form **does not** serve as proof of filing an electronic return. Acknowledgements

containing the date of return acceptance serves as proof of filing. **Do not mail paper copies of the MS 8453 to the Department of Revenue.**

Part I: Tax Return Information

Enter necessary information from Mississippi Form 80-105 or Form 80-205. **Use whole dollar amounts.** The information entered on Form MS 8453 must correspond with the information transmitted in the electronic return. Please note that the Mississippi 8453 Part I differs from the Federal 8453 Part I. The MS 8453 begins with taxable income, not total income.

Part II: Direct Deposit and Direct Debit

To request direct deposit or direct debit of the taxpayer's refund or balance due, the following information must be entered correctly:

- Valid routing number
- Account number (may contain up to seventeen (17) characters)
- Checking or savings account indicator (only one)

Part III: Declaration of Taxpayer

Before the completed return is transmitted, the taxpayer (and spouse if joint) must verify the information on the MS 8453 and sign and date the document. **The preparer/transmitter must provide the taxpayer with a copy of the document. Preparers and EROs are prohibited from allowing taxpayers to sign a blank MS 8453.**

Part IV: Declaration of Electronic Return Originator (ERO) and Paid Preparer

EROs and Paid Preparers are required to complete all information requested in Part IV of the MS 8453. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if Also Paid Preparer". If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Use Only".

Attachments to Form MS 8453

The following documents and forms must be attached to the MS 8453:

- State copies of forms W-2 and 1099-R with state withholding
- Copies of other states' returns if claiming credits for tax paid to another state(s)
- Supporting documents and schedules requiring signatures, if applicable, as described in Federal Publication 1345
- Form 80-315, Reforestation Tax Credit, if applicable

Note: The federal and Mississippi state returns do not need to be attached to MS 8453.

Procedures for Retaining the MS 8453

The ERO shall maintain the MS 8453 for a period of three (3) years from the due date of the return or the date the return was filed, whichever is later. If for any reason the ERO ceases his/her business, all MS 8453s currently being maintained by the ERO should be forwarded to the Department of Revenue. Please contact the e-File Help Desk at (601) 923-7582 to receive additional instructions.

There may be circumstances in which the Department will request the ERO to forward the MS 8453 signature document. If requested, the Department will provide the ERO with a written request for the document. EROs must comply with the request within five (5) business days from the date of the request. All requested documents should be sent to the following address:

Mississippi Department of Revenue
E-file Coordinator, Jason Adams
P. O. Box 1033
Jackson, MS 39215

If the ERO cannot produce the original MS 8453 with all attachments, credit for the tax withheld may be disallowed.

Corrections to Form MS 8453

If the ERO makes changes to the electronic return after the taxpayer has signed the MS 8453, whether it was before transmission or if the return was rejected after transmission, the ERO must have the taxpayer complete a corrected MS 8453 if the following conditions apply:

- Mississippi taxable income changes by more than \$25
- Mississippi refund or balance due changes by more than \$5

Non-substantive changes are permissible on the MS 8453 provided the person making the correction initials the changes. After the electronic return is acknowledged as accepted, it cannot be recalled, intercepted or changed in any manner. If either the ERO or taxpayer wishes to change any entries on an accepted electronic return, an amended return must be filed.

Transmission Process

Transmitting Federal/State Returns

Transmitters must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the Internal Revenue Service, as defined in Publication 1345. Participants in the Federal/State *e-File* Program must confirm with their software developer or direct transmitter that the software has the capability of processing and transmitting the state data along with the federal data.

Rejected Returns

If the federal return is rejected, the accompanying state return will also be rejected. For a list of state rejections and alerts, please refer to the “Error Codes” section of this handbook. If the error can be corrected and the record processed, both the federal and state return records may be retransmitted to the Internal Revenue Service. If the state return cannot be corrected, the filer has the option of retransmitting the federal return and filing a paper state return.

Note: If an alert is received, please correct before transmitting the return to MDOR. Uncorrected alerts could cause a delay in the processing of the tax return resulting in a balance due or an incorrect refund amount.

Mississippi State Acknowledgements

Mississippi Acknowledgement System

The Mississippi Acknowledgement System is a separate system from the Federal acknowledgement system. It is designed to inform transmitters that the Mississippi return data has been retrieved and is being processed by the Mississippi Department of Revenue. Tax preparers and transmitters do not need to sign up for this program.

Mississippi Acknowledgements

A Mississippi acknowledgement file should be available to transmitters within 24 hours from receipt of the federal acknowledgement from the Internal Revenue Service. There are three (3) types of state acknowledgements:

- **Accepted** – The return and attachments/schedules were received and passed the validation process. Transmitters are required to notify their EROs of acceptance, within five (5) business days after receipt of acknowledgement from the MDOR. Also, the taxpayer is to be advised to wait at least four (4) weeks from the date of the acknowledgement before inquiring about his/her return.

MDOR will acknowledge an ACH Debit payment on the state acknowledgement. If the ACH Debit is not acknowledged on the state acknowledgement, the MDOR did not receive your payment.

- **Accepted with Alert** - This acknowledgment indicates the electronic return was received, accepted and the pre-entry validation process was completed. MDOR

strongly suggests that alerts be reviewed and the return updated prior to submitting the return. If alerts are not corrected prior to filing the return, MDOR may request additional information as needed for the filed return.

- **Rejected** - The return and attachments/schedules were received but failed the validation process. The return must be corrected and resubmitted. See the “Error Codes” section of this handbook for a complete list of error codes.

Please note that an acknowledgement from the Internal Revenue Service does not guarantee receipt by the Mississippi Department of Revenue. A Mississippi indicator on the Federal acknowledgement is **NOT** a Mississippi acknowledgement for the state return.

Checking the Mississippi Acknowledgement File

Once an electronic return has been acknowledged by the Mississippi Department of Revenue (MDOR), transmitters are required to notify their EROs of acceptance within five (5) business days after receipt of acknowledgement from the MDOR. Transmitters are encouraged to regularly inquire on the status of returns transmitted. Please note that tax preparers and transmitters do not need to sign up for the Mississippi Acknowledgement program.

If you have any questions regarding the Mississippi Acknowledgement System, please feel free to contact our E-File Help Desk at (601) 923-7582.

General Information

Free File

The Mississippi Department of Revenue will provide a link on our website to your free file tax preparation software if you:

- Offer free electronic return preparation and filing services for federal and Mississippi tax returns to taxpayers filing 2019 Individual Income Tax Returns.
- Sign and return the 2019 Letter of Intent.
- Complete IRS and Mississippi acceptance testing for 2019 returns.
- Allow eligible Mississippi taxpayers to access the free service through the Department’s website, IRS’ website and your website.

- Provide the Department with the number of free-file returns filed when requested, and accurately use the “off form” field code that identifies the electronic return.
- Send your updated notification, logo and Mississippi taxpayer eligibility requirements to efile@dor.ms.gov by December 1, 2019.

International ACH Transactions (IAT)

In order to comply with National Automated Clearinghouse Association (NACHA) requirements, the ACH format is required for all transactions sending or receiving funds outside of the United States.

Refund/Overpayment Returns

Taxpayers may choose to have all or part of their overpayment refunded, applied to the following year’s estimated tax or to one of the following voluntary checkoffs:

- Mississippi Military Family Relief Fund
- Mississippi Burn Care Fund
- Mississippi Wildlife Heritage Fund
- Mississippi Educational Trust Fund
- Mississippi Wildlife Fisheries and Parks Foundation
- Mississippi Commission for Volunteer Service Fund

Information regarding each fund can be found in the Individual Income Tax Instruction booklet, Form 80-100.

If a taxpayer has any outstanding income tax liabilities, the requested refund amount will be reduced by that amount. This debt may delay the processing of the taxpayer’s refund. Also, if the taxpayer is currently under audit or has any other special state circumstances, the refund requested may be held pending the outcome of the audit or circumstance. Delays in receiving a federal refund will not impact the time required to receive a Mississippi refund. **The same policy applies to paper return refunds.**

Direct Deposit

Direct deposit is available for Individual and Fiduciary income tax returns that are e-Filed by an approved ERO or an approved on-line service provider and is available for the Federal/State *e-File* program.

Taxpayers who e-File Mississippi Individual and Fiduciary income tax returns may elect to have their state tax refunds directly deposited into any eligible financial institution of their choice. A financial institution is defined as a state or national bank, savings and loan association, mutual savings bank, or credit union. **Refunds may not be deposited into a credit card account.** A separate request to directly deposit a refund must be made each year by the taxpayer. The Department of Revenue will ordinarily process the request for direct deposit but reserves the right to issue a paper refund check.

Once an e-Filed return has been accepted for processing, the direct deposit election, including the Routing Transit Number (RTN) and financial institution's account number cannot be rescinded. The name on the return should be the same name on the bank account. Some banks will not accept a joint refund to be deposited into an account with only one of the taxpayer's names.

***Note:** If using an online software provider, please verify the bank product name. Some online software providers have their own bank product.*

MDOR does not guarantee a specific date that a refund will be deposited into a taxpayer's financial account and cannot issue written notices to taxpayers to confirm direct deposits. **Taxpayers may check the status of their refund by calling the MDOR automated income tax refund information line at (601) 923-7801 or online at www.dor.ms.gov, by clicking on the TAP link.**

***Note:** MDOR is not responsible for the misapplication of a direct deposit refund that is caused by error, negligence or malfeasance on the part of the taxpayer, electronic filer, financial institution or any of their agents.*

Direct Deposit Responsibilities:

An ERO must do all of the following:

- Ensure that the taxpayer is aware of all general information regarding direct deposits.
- Accept any direct deposit election to any eligible financial institution designated by the taxpayer.
- Ensure that taxpayers electing direct deposit meet the eligibility requirements (see "Eligibility" below).
- Verify that the direct deposit information is correct.
- Not charge a separate fee for direct deposits.
- Caution the taxpayer that after an e-File return has been accepted for processing and that upon acceptance by the IRS and the MDOR:
 - **The direct deposit election cannot be rescinded**
 - **The routing number of the financial institution cannot be changed**
 - **The taxpayer's account number cannot be changed**

Eligibility

The eligibility requirements for direct deposit are as follows:

- The return must be e-Filed by an approved ERO or an approved on-line service provider.
- The account designated to receive the direct deposit must be in the taxpayer's name.
- The taxpayer must provide the ERO with an account number and routing number for the account the taxpayer designates to receive the direct deposit.

Paper Checks

Checks will be issued in the taxpayer's name(s) and mailed to the address on the return. **DO NOT use the preparer's address on the return.** The Department of Revenue cannot mail checks directly to the preparer or transmitter's address.

Refund Anticipation Loans (RAL)

The Mississippi Department of Revenue neither supports nor prohibits RALs. However, refunds will only be issued in the taxpayer's name(s) and, if electronically filed, will be directly deposited into the taxpayer's bank account designated on the return or mailed directly to the taxpayer.

Refund Delays

Taxpayers may confirm acknowledgement of the Mississippi returns with their practitioner or transmitter and are advised to wait at least four (4) weeks from the date of acknowledgement before calling or writing the MDOR to inquire about the status of a refund. Due to the increase in fraudulent activity, the Department has implemented additional procedures and safeguards into our return processes in an effort to mitigate potential fraud. These processes will validate income tax returns and credits reported prior to issuing requested refunds. As a result, these additional procedures may cause a delay in refund processing in order to ensure that the right refunds are being paid to the right taxpayers. Delays in receiving federal refunds will not impact the time required to receive a Mississippi refund.

If a taxpayer and/or spouse has an outstanding balance with the MDOR, another state agency or the Federal Government, the amount due may be deducted from the refund. This debt may delay the processing of the taxpayer's refund. The same policy applies to paper return refunds.

Balance Due Returns/Payment Methods

Mississippi will accept balance due or zero liability returns. The methods available to pay a balance due are provided below.

- **ACH Debit**

ACH Debit can only be used if your software supports direct debit. The payment effective date must be submitted. **MDOR will acknowledge ACH Debit payments on the state acknowledgement. If the ACH Debit is not acknowledged on the state acknowledgement, MDOR did not receive your payment.**

The MDOR reserves the right to revoke the ACH payment method privilege of any taxpayer for failure to transmit consistently error free payments and/or payment information on forms.

- **Taxpayer Access Point (TAP)**

TAP allows taxpayers to pay taxes online at www.dor.ms.gov and view certain correspondence electronically. Once an account has been set up, access can be given to you and/or a person(s) you authorize to submit payments online. For more information on TAP, visit www.dor.ms.gov.

- **Paper Check**

A paper check may be submitted with Form 80-106, Income Tax Payment Voucher. The SSN/FEIN, Tax Account ID and tax year should be written on the paper check.

Error Resolution

Errors are identified on Mississippi returns when they enter the tax processing cycle at the Department of Revenue (MDOR). Returns with errors will be rejected (see the “Error Codes” section in this Handbook), but can be corrected and retransmitted. Some of the common errors identified are duplicate returns, omission of required data and computation errors. If any errors occur on the Mississippi return, MDOR will notify the taxpayer. Transmitters will not be given information about the tax return other than acknowledgement of receipt by the MDOR through the acknowledgement system.

Handling Problems

For assistance with problems relating to electronically filed state returns, transmitters and/or preparers may send their inquiries to efile@dor.ms.gov or contact the E-File Help Desk at (601) 923-7582.

Responsibilities of Software Developers and Transmitters

The following is required for online filing of returns:

- InternetProtocol/IP Address
- InternetProtocol/IP Timestamp
- SoftwareID – this data element is required in the schema and should be populated with the **name** of your software

State Submission Types

MS1040R	Resident Returns
MS1040NR	Nonresident Returns
MS1041	Fiduciary Returns (For Estates and Trusts)

Responsibilities of Preparers and EROs

Electronic Filers, Transmitters and Electronic Return Originators (EROs) must maintain a high degree of integrity and accuracy to continue participation in the Mississippi Federal/State *e-File* Program. The following requirements must be met:

Compliance

All electronic filers must comply with the requirements and specifications set forth in IRS Publications 1436, 3112, 4164, and this *Mississippi Modernized e-File Handbook*. Failure to comply with all requirements and specifications will result in being suspended from the program.

Timeliness of Filing

Transmitters must ensure that all *e-File* returns are filed in a timely manner. The receipt date of the electronic transmission by the IRS will be considered the filing date for a Mississippi return transmitted electronically if the return is acknowledged as received by the IRS. **Transmitters should confirm acknowledgement of the state return by the MDOR before considering the state return received.** Also, the related form MS8453 **MUST** be signed by the due date in order for the return to be timely filed.

Deadline for Filing

The Mississippi Department of Revenue will accept electronically filed Mississippi returns which have been submitted for transmission to the Internal Revenue Service through October 15 as timely filed returns. Any returns submitted after the extension dates will be considered late filed returns.

Changes on the Return

If the transmitter or taxpayer wishes to make any changes after the return has been accepted and acknowledged, the taxpayer must amend their return.

Responsibility to Your Clients

Preparers have been entrusted with the task of filing a client's tax return and assume the responsibility of ensuring that the return arrives at the Mississippi Department of Revenue.

Reminders

- **National Security Summit Standards and Requirements**
All vendors must adhere to all IRS, State and Industry Security Summit fraud guidelines and procedures as a condition of providing tax software products to taxpayers and tax professionals in Mississippi.
- **The bank routing number, account number and account type must be entered on the MS8453 if the taxpayer chooses to have their balance due paid by direct debit.**
- **If a taxpayer chooses to have their refund mailed to them as a paper check, the ERO must ensure that the address on the Mississippi *e-File* return is the correct mailing address for the taxpayer. If an incorrect address is used, the taxpayer's refund check will be delayed.**
- The taxpayer should be given the correct payment voucher if a balance is due on the tax return. Electronic filers should use **Form 80-106, Income Tax Payment Voucher**. The correct voucher must be sent in with payment to ensure the payment posts correctly.
- **Copies of the *e-File* return should not be attached to the Form 80-106 Income Tax Payment Voucher.** The voucher should be remitted to the Department of Revenue with only the check attached.
- **Please do not remit the MS8453 to the Department of Revenue. The ERO is required to retain the MS8453 in his/her files for a period of three (3) years. All MS8453s sent to the Department of Revenue will be returned to the ERO.**
- **If the ERO cannot produce the original MS8453 with all attachments when requested, credit for the tax withheld may be disallowed.**
- Must attach a pdf copy of the other state return and Form 80-160 if a credit is taken for taxes paid to another state.

e-File Checklist

- Verify that all required forms are transmittable.
- Verify that the software ID in the XML tag matches the software ID that was listed in your LOI.
- If the taxpayer itemized for state and did not itemize for federal, check that all the required federal forms are attached.**
- If credit for taxes paid to another state is taken, verify that a copy of the other state(s) return will be transmitted as a pdf.**
- Complete MS 8453.
- Verify whole dollar amounts were used.
- Verify that the name(s) and social security number(s) are printed correctly on the MS 8453.
- All state copies of W-2s, 1099s (if claiming withholding credit) and supporting schedules to the MS 8453 (including Form 80-315, Reforestation Tax Credit) have been attached.
- Verify the direct deposit banking information with the taxpayer.**
- All documents requiring original signatures have been signed.
- Copies of tax forms have been given to the taxpayer.**
- Verify IRS acknowledgement.
- Confirm the state acknowledgement.
- Retain the MS 8453 along with any supporting documents as part of your permanent records for three (3) years.

DO NOT mail the MS 8453 to the Department of Revenue.

County Code Conversion Table

COUNTY	CODE	COUNTY	CODE	COUNTY	CODE
Adams	01	Leake	40	Wilkinson	79
Alcorn	02	Lee	41	Winston	80
Amite	03	Leflore	42	Yalobusha	81
Attala	04	Lincoln	43	Yazoo	82
Benton	05	Lowndes	44	Non-resident	83
Bolivar	06	Madison	45	Resident Living Out Of State	90
Calhoun	07	Marion	46		
Carroll	08	Marshall	47		
Chickasaw	09	Monroe	48		
Choctaw	10	Montgomery	49		
Claiborne	11	Neshoba	50		
Clarke	12	Newton	51		
Clay	13	Noxubee	52		
Coahoma	14	Oktibbeha	53		
Copiah	15	Panola	54		
Covington	16	Pearl River	55		
Desoto	17	Perry	56		
Forrest	18	Pike	57		
Franklin	19	Pontotoc	58		
George	20	Prentiss	59		
Greene	21	Quitman	60		
Grenada	22	Rankin	61		
Hancock	23	Scott	62		
Harrison	24	Sharkey	63		
Hinds	25	Simpson	64		
Holmes	26	Smith	65		
Humphreys	27	Stone	66		
Issaquena	28	Sunflower	67		
Itawamba	29	Tallahatchie	68		
Jackson	30	Tate	69		
Jasper	31	Tippah	70		
Jefferson	32	Tishomingo	71		
Jefferson Davis	33	Tunica	72		
Jones	34	Union	73		
Kemper	35	Walthall	74		
Lafayette	36	Warren	75		
Lamar	37	Washington	76		
Lauderdale	38	Wayne	77		
Lawrence	39	Webster	78		

Error Codes

1040R

0060	"Invalid Submission Type In Manifest"
XMS00-001	"A valid initial IP Address is required for Income Tax Returns"
XMS00-002	"Mississippi Income Tax Withheld was reported but no Income / Withholding Tax Schedule (Form 80-107) was included"
XMS00-022	"Originator EFIN does not match EFIN given for Practitioner"
XMS00-024	"Voluntary Contribution Check-offs were claimed but Voluntary Contributions (Form 80-105, Line 31) was not transmitted"
XMS00-050	"Total Number of Dependents on Line 7 plus Number of Boxes Checked on Line 8 does not match Line 9"
XMS00-073	"International ACH Transactions not allowed"
XMS00-075	"Spouse Last Name was not transmitted"
XMS00-076	"Spouse First Name was not transmitted"
XMS00-077	"Number of Dependents on Line 6 does not match Total Number of Dependents on Line 7"
XMS00-078	"If Joint required Spouse State AGI was not transmitted"
XMS00-079	"Spouse SSN was not transmitted"
XMS00-080	"Exemption Amount(s) not equal to Exemption Total on Line 15"
XMS00-085	"Return is Amended but Prior Payments was not transmitted"
XMS00-086	"Deduction claimed is greater than the Standard Amount, but Schedule A was not transmitted"
XMS00-087	"Credits were claimed but the Credit Summary Schedule (Form 80-401) was not included"
XMS00-088	"Primary Taxpayer PIN was not included in transmission (If Primary Taxpayer deceased, check Deceased checkbox)"
XMS00-089	"Spouse Taxpayer PIN was not included in transmission"
XMS00-090	"Credit For Taxes Paid to Another State Was Claimed but The Other State Return or K-1 and Form 80-160 was not transmitted"
XMS00-091	"Business Income/Loss was claimed but Federal Schedule C or Schedule CEZ was not transmitted"
XMS00-092	"If Total Rental Real Estate and Royalty Income is claimed a Federal Schedule E must be included"
XMS00-093	"Schedule D is needed if it is required for Federal purposes"
XMS00-094	"Rent, Royalties, Trust, Pass-Through, etc. Income/Loss was claimed but Form 80-108 Part IV was not transmitted"
XMS00-095	"Farm Income/Loss was claimed but Federal Schedule F was not transmitted"
XMS00-096	"Taxable Pensions and/or Annuities were claimed but Form 80-107 was not transmitted"
XMS00-097	"Unemployment Compensation was claimed but Form 80-107 was not transmitted"

XMS00-098	"Moving Expenses were claimed but Federal Form 3903 was not transmitted"
XMS00-099	"Wages, Salaries, Tips, etc. were claimed but Form 80-107 was not included"
XMS00-100	"Other Income was claimed but Mississippi Schedule N Form 80-108 Part V was not transmitted"
XMS00-101	"Alimony Paid was claimed but Alimony Recipients were not included"
XMS00-102	"An Election to Pay in Installments has been made but the Installment Agreement (Form 71-661) was not transmitted"
XMS00-104	"Casualty and/or Theft Loss was claimed as an itemized deduction but Federal Form 4684 was not transmitted"
XMS00-106	"Partnership, S Corp, Estate and/or Trust Income/Loss was claimed but no Mississippi K-1s were transmitted"
XMS00-109	"Interest Income was claimed but Total MS Interest (Form 80-108 Part II) was not transmitted"
XMS00-110	"Dividend Income was claimed but Total MS Dividends (Form 80-108 part II) was not transmitted"
XMS00-115	"Practitioner PIN was not entered and Preparer Name was not marked as 'Self Prepared'"
XMS00-117	"The Preparer's Phone Number was not transmitted"
XMS00-118	"The Preparer's Address was not transmitted"
XMS00-120	"No Preparer PTIN or SSN was transmitted"
XMS00-121	"The Preparer Firm Name was not transmitted and the Return was not marked as 'Self Prepared'"
XMS00-123	"A Duplicate Return exists in the period and the Submission is not marked as Amended."
XMS00-125	"Credit Code 25 was claimed but no Adoptee SSN(s) were transmitted"
XMS00-126	"Payment Effective Date more than 4 months in the future."
XMS00-128	"Credit Received From Pass-Through Entity was claimed but no Current Year MS K-1s were transmitted"
XMS00-129	"Carryover From Prior Year claimed but Carryover is not available for Credit Codes 02, 03, 04, 11, 12, 27 and 50"
XMS00-130	"Carryover Available for Next Year claimed but Carryover is not available for Credit Codes 02, 03, 04, 11, 12, 27 and 50"
XMS00-136	"Ultimate Bank Account was not transmitted"
XMS00-146	"The Tax Year Ending Date cannot be prior to the Tax Year Beginning Date"
XMS00-148	"Carryover from Prior Year was claimed but no Prior Year MS K-1s were transmitted"
XMS00-151	"Credit Codes can only be used once (Form 80-401, Column A)"
XMS00-160	"State is MS, County Code cannot be 83 or 90"
XMS00-172	MS Itemized Deduction Limit, Line 10 Cannot be Greater Than MS Itemized Deduction, Line 9
XMS00-185	"Return is Amended but Prior Refund from Original Return was not transmitted"
XMS00-204	"Spouse Driver's License or State Issued ID Number was not transmitted"
XMS00-205	"Spouse Driver's License or State Issued ID State Code was not transmitted"
XMS00-206	"Spouse Driver's License or State Issued ID Expiration Date was not transmitted"

XMS00-207	"Spouse Driver's License or State Issued ID Issued Date was not transmitted"
XMS00-208	"Last 4 Digits of Taxpayer Driver's License or State ID Number was not transmitted"
XMS00-209	"Last 4 Digits of Spouse Driver's License or State Issued ID Number was not transmitted"
XMS00-210	"Catastrophe Savings Tax was claimed but the Catastrophe Savings Tax Schedule (Form 80-360) was not transmitted"
XMS00-211	"State is not MS, use County Code 83 or 90 only"
XMS00-215	"Taxpayer SSN on the Income/Withholding Tax Schedule (Form 80-107, Column A) was not transmitted"
XMS00-216	"Foreign Address use County Code 83 or 90"
XMS00-311	"Credit Code 34 or 35 was claimed but no Charitable Organization Name was transmitted"
XMS00-312	"If Interest and/or Penalty is entered, must include Form 80-320"
XMS00-314	"If Income Year NOL Applied (Column C) is populated, required Amount Used in Income Year (Column D) was not transmitted"
XMS00-1018	"Not an approved vendor"

1040NR

0060	"Invalid Submission Type In Manifest"
XMS00-001	"A valid initial IP Address is required for Income Tax Returns"
XMS00-002	"Mississippi Income Tax Withheld was reported but no Income / Withholding Tax Schedule (Form 80-107) was included"
XMS00-022	"Originator EFIN does not match EFIN given for Practitioner"
XMS00-050	"Total Number of Dependents on Line 7 plus Number of Boxes Checked on Line 8 does not match Line 9"
XMS00-073	"International ACH Transactions not allowed"
XMS00-075	"Spouse Last Name was not transmitted"
XMS00-076	"Spouse First Name was not transmitted"
XMS00-077	"Number of Dependents on Line 6 does not match Total Number of Dependents on Line 7"
XMS00-079	"Spouse SSN was not transmitted"
XMS00-082	"Reported AGI on Line 16 does not match reported AGI on Page 2, Line 62 or if Married Filing Joint Page 2, Line 63"
XMS00-083	"Deduction Amount(s) not equal to Deduction Total on Line 14B"
XMS00-084	"Exemption Amount(s) not equal to Exemption Total on Line 15B"
XMS00-085	"Return is Amended but Prior Payments was not transmitted"
XMS00-086	"Deduction claimed is greater than the Standard Amount but Schedule A (Form 80-108, Part I) was not transmitted"
XMS00-087	"Credits were claimed but the Credit Summary Schedule (Form 80-401) was not included"
XMS00-088	"Primary Taxpayer PIN was not included in transmission (If Primary Taxpayer deceased, check Deceased checkbox)"

XMS00-089	"Spouse Taxpayer PIN was not included in transmission"
XMS00-091	"Business Income/Loss was claimed but Federal Schedule C or Schedule CEZ was not transmitted"
XMS00-092	"If Total Rental Real Estate and Royalty Income is claimed a Federal Schedule E must be included"
XMS00-093	"Schedule D is needed if it is required for Federal purposes"
XMS00-094	"Rent, Royalties, Trust, Pass-Through, etc. Income/Loss was claimed but Form 80-108 Part IV was not transmitted"
XMS00-095	"Farm Income/Loss was claimed but Federal Schedule F was not transmitted"
XMS00-096	"Taxable Pensions and/or Annuities were claimed but Form 80-107 was not transmitted"
XMS00-097	"Unemployment Compensation was claimed but Form 80-107 was not transmitted"
XMS00-098	"Moving Expenses were claimed but Federal Form 3903 was not transmitted"
XMS00-099	"Wages, Salaries, Tips, etc. were claimed but Form 80-107 was not included"
XMS00-100	"Other Income was claimed but Mississippi Schedule N Form 80-108 Part V was not transmitted"
XMS00-101	"Alimony Paid was claimed but Alimony Recipients were not included"
XMS00-102	"An Election to Pay in Installments has been made but the Installment Agreement (Form 71-661) was not transmitted"
XMS00-104	"Casualty and/or Theft Loss was claimed as an itemized deduction but Federal Form 4684 was not transmitted"
XMS00-106	"Partnership, S Corp, Estate and/or Trust Income/Loss was claimed but no Mississippi K-1s were transmitted"
XMS00-115	"Practitioner PIN was not entered and Preparer Name was not marked as 'Self Prepared'"
XMS00-117	"The Preparer's Phone Number was not transmitted"
XMS00-118	"The Preparer's Address was not transmitted"
XMS00-120	"No Preparer PTIN or SSN was transmitted"
XMS00-121	"The Preparer Firm Name was not transmitted and the Return was not marked as 'Self Prepared'"
XMS00-123	"A Duplicate Return exists in the period and the Submission is not marked as Amended."
XMS00-125	"Credit Code 25 was claimed but no Adoptee SSN(s) were transmitted"
XMS00-126	"Payment Effective Date more than 4 months in the future."
XMS00-128	"Credit Received From Pass-Through Entity was claimed but no Current Year MS K-1s were transmitted"
XMS00-129	"Carryover From Prior Year claimed but Carryover is not available for Credit Codes 02, 03, 04, 11, 12, 27 and 50"
XMS00-130	"Carryover Available for Next Year claimed but Carryover is not available for Credit Codes 02, 03, 04, 11, 12, 27 and 50"
XMS00-136	"Ultimate Bank Account was not transmitted"
XMS00-146	"The Tax Year Ending Date cannot be prior to the Tax Year Beginning Date"
XMS00-148	"Carryover from Prior Year was claimed but no Prior Year MS K-1s were transmitted"

XMS00-151	"Credit Codes can only be used once (Form 80-401, Column A)"
XMS00-160	"State is MS, County Code cannot be 83 or 90"
XMS00-172	MS Itemized Deduction Limit, Line 10 Cannot be Greater Than MS Itemized Deduction, Line 9
XMS00-185	"Return is Amended but Prior Refund from Original Return was not transmitted"
XMS00-204	"Spouse Driver's License or State Issued ID Number was not transmitted"
XMS00-205	"Spouse Driver's License or State Issued ID State Code was not transmitted"
XMS00-206	"Spouse Driver's License or State Issued ID Expiration Date was not transmitted"
XMS00-207	"Spouse Driver's License or State Issued ID Issued Date was not transmitted"
XMS00-208	"Last 4 Digits of Taxpayer Driver's License or State ID Number was not transmitted"
XMS00-209	"Last 4 Digits of Spouse Driver's License or State Issued ID Number was not transmitted"
XMS00-210	"Catastrophe Savings Tax was claimed but the Catastrophe Savings Tax Schedule (Form 80-360) was not transmitted"
XMS00-211	"State is not MS, use County Code 83 or 90 only"
XMS00-215	"Taxpayer SSN on the Income/Withholding Tax Schedule (Form 80-107, Column A) was not transmitted"
XMS00-216	"Foreign Address use County Code 83 or 90"
XMS00-309	"The Interest Income on Line 43 must match the Interest on Form 80-108, Part II"
XMS00-310	"The Dividend Income on Line 44 must match the Dividend on Form 80-108, Part II"
XMS00-311	"Credit Code 34 or 35 was claimed but no Charitable Organization Name was transmitted"
XMS00-312	"If Interest and/or Penalty is entered, must include Form 80-320"
XMS00-314	"If Income Year NOL Applied (Column C) is populated, required Amount Used in Income Year (Column D) was not transmitted"
XMS00-315	"Part-Year Tax Year Ending date cannot be prior to the Part-Year Beginning date"
XMS00-1018	"Not an approved vendor"

1041

0060	"Invalid Submission Type In Manifest"
XMS00-001	"A valid Initial IP Address is required for Fiduciary Tax Return"
XMS00-002	"Mississippi Income Tax Withheld was reported but Income / Withholding Tax Schedule (Form 80-107) was not included"
XMS00-022	"Originator EFIN does not match EFIN given for Practitioner"
XMS00-073	"International ACH Transactions not allowed"
XMS00-085	"Return is Amended but Prior Payments was not transmitted"
XMS00-087	"Other Credits were claimed but the Credit Summary Schedule (Form 80-401) was not transmitted"
XMS00-090	"Credit For Taxes Paid to Another State was claimed but the Other State Return or K-1 and Form 80-160 was not transmitted"
XMS00-115	"Preparer PIN was not entered and Preparer Person Name was not marked as 'Self Prepared' (If no Paid Preparer Person enter 'Self Prepared')"

XMS00-117	"The Preparer's Phone Number was not transmitted"
XMS00-118	"The Preparer's Address was not transmitted"
XMS00-120	"No Preparer PTIN or SSN was transmitted"
XMS00-121	"The Preparer Firm Name was not transmitted and the Return was not marked as 'Self Prepared'"
XMS00-123	"A Duplicate Return exists in the period and the Submission is not marked as Amended"
XMS00-125	"Credit Code 25 was claimed but no Adoptee SSN(s) transmitted"
XMS00-126	"Payment Effective Date more than 4 months in the future"
XMS00-128	"Credit Received From Pass-Through Entity was claimed but no Current Year MS K-1s were transmitted"
XMS00-129	"Carryover From Prior Year claimed but Carryover is not available for Credit Codes 02, 03, 04, 11, 12, 27 and 50"
XMS00-130	"Carryover Available for Next Year claimed but Carryover is not available for Credit Codes 02, 03, 04, 11, 12, 27 and 50"
XMS00-135	"Device Id (Submit) was not transmitted"
XMS00-136	"Ultimate Bank Account was not transmitted"
XMS00-138	"Decedent Estate checked but Date of Decedent's Death was not transmitted"
XMS00-139	"Decedent Estate or Bankruptcy checked but Decedent/Debtor SSN was not transmitted"
XMS00-141	"MS Taxable Income does not equal the amount on Page 2, Line 25"
XMS00-143	"If Amount Allocated to Beneficiaries (Must Include Schedule K, Form 81-131 or grantor report)"
XMS00-144	"Federal 1041 not transmitted"
XMS00-146	"The Tax Year Ending Date cannot be prior to the Tax Year Beginning Date"
XMS00-147	"If Amount Allocated to Beneficiaries (Must Include Schedule K-1, Form 81-132 or grantor report)"
XMS00-148	"Carryover from Prior Year was claimed but no Prior Year MS K-1s were transmitted"
XMS00-149	"Fiduciary/Representative PIN was not included in transmission"
XMS00-150	"Fiduciary Person Last Name not transmitted"
XMS00-151	"Credit Codes can only be used once (Form 80-401, Column A)"
XMS00-152	"Credit Codes can only be used once (Form 81-132, Part IV)"
XMS00-160	"State is MS and County Code cannot be 83 or 90"
XMS00-161	"Tax Year Beginning Date was not transmitted"
XMS00-162	"Tax Year Ending Date was not transmitted"
XMS00-170	"The Number of K-1s Transmitted does not match the number of MS K-1 Schedules Attached on Form 81-110, Page 1"
XMS00-175	"Bankruptcy Estate – Ch. 11 or Grantor Trust was checked but MS Individual Income Tax Return was not transmitted"
XMS00-185	"Return is Amended but Prior Refund from Original Return was not transmitted"
XMS00-211	"State is not MS, use County Code 83 or 90 only"
XMS00-216	"Foreign Address use County Code 83 or 90"
XMS00-217	"Entity FEIN not transmitted"
XMS00-311	"Credit Code 34 or 35 was claimed but no Charitable Organization Name was

	transmitted"
XMS00-1018	"Not an approved vendor"