



MISSISSIPPI

Corporate & Pass-Through Entity MeF Test Package

2018

Mississippi MeF Program

Thank you for participating in the Mississippi E-file Program. This program requires all tax software developers and transmitters to test for accuracy, to ensure that their software adheres to Mississippi schemas and business rules, and to confirm successful transmission and receipt of acknowledgments. If you have any questions, please contact the E-File Help Desk at the information below. We look forward to working with you.

Contact Information for E-File Help Desk

Web site www.dor.ms.gov
Email efile@dor.ms.gov
Telephone 601-923-7582
Fax 601-923-7500

Authorized e-File providers needing assistance may contact the Mississippi E-File Help Desk anytime by telephone, Monday through Friday, between 8:00 a.m. and 5:00 p.m. C.S.T.

General Information

What Can Be Transmitted Electronically

Mississippi e-File returns consist of XML data and supporting PDF documents. Software Developers are encouraged but are not required to support all forms and PDFs.

Mississippi Electronic Forms
Form 83-105 – Corporate Income and Franchise Tax Return
Form 83-110 – Corporate Franchise Tax Schedule
Form 83-122 – Net Taxable Income Schedule
Form 83-124 – Direct Accounting Income Statement
Form 83-125 – Business Income Apportionment Schedule
Form 83-155 – Net Operating Loss Schedule & Capital Loss Schedule
Form 83-180 – Application for Automatic Six-Month Extension
Form 83-310 – Summary of Net Income of Corporations
Form 83-401 – Tax Credit Summary Schedule
Form 84-105 – Pass-Through Entity Tax Return
Form 84-110 – S Corporation Franchise Tax Schedule
Form 84-122 – Net Taxable Income Schedule
Form 84-124 – Direct Accounting Income Statement
Form 84-125 – Business Income Apportionment Schedule
Form 84-131 – Mississippi Schedule K
Form 84-132 – Mississippi Schedule K-1
Form 84-155 – Net Operating Loss Schedule
Form 84-401 – Tax Credit Summary Schedule

Additional Documents The Software Must Generate:

- Form 83-115 – Corporate Income Declaration for Electronic Filing
- Form 84-115 – Pass-Through Entity Declaration for Electronic Filing
- Form 83-300 – Corporate Income Tax Voucher
- Form 84-300 – Pass-Through Entity Income Tax Voucher

Binary Attachments (PDFs) are important. Most tax credits have required supporting documentation and certifications that must be attached with the Mississippi return. The Reference Document ID attribute should link the attachment to the appropriate location on the return.

Testing

Mississippi is tentatively scheduled to open for 2018 tax year testing in conjunction with the IRS in November 2018. Software Developers may submit test returns through 2018 until the IRS MeF test system shuts down. **Mississippi will not assist with reject code analysis testing or approve any vendor for tax year 2018 after May 31, 2019. Mississippi will not accept any new initial tests after January 1, 2019.**

Test returns can be transmitted as many times as needed using only the designated test federal identification and social security numbers provided by Mississippi. The entire set of test returns must be submitted together and acknowledged as accepted before final approval. When submitting the test returns, the following is required:

- A limitations report explaining what fields and/or tests that are not supported by your software. This will prevent unnecessary rejections.
- The software ID listed in your LOI must match the software ID tag in the XML of each test submission sent. Any submission that does not match the software ID from your LOI will be rejected.

Acknowledgments will be sent to the Fed/State Acknowledgment System for both testing and production. **All rejections must be corrected before a reply comparison will be done on subsequent transmissions.** After you have transmitted the entire test package error free and have submitted all required paper documents for approval, contact the e-File Help Desk. Do not transmit any production returns until you have received final approval.

Mississippi reserves the right to suspend testing any time for good cause. Reasons for suspension include lack of progress in testing, failure to comply with instructions and continued failure to meet state specifications and requirements.

Mississippi Acknowledgments

- **Accepted** – This acknowledgment indicates the electronic return was received and successfully completed the pre-entry validation process. No further action is required.
- **Accepted with Alert** - This acknowledgment indicates the electronic return was received, accepted and pre-entry validation process completed. No further action is required.
- **Rejected** – This acknowledgment indicates the electronic return was received but failed to complete the pre-entry validation process (it failed a schema requirement or any of the business rules) and the transmitter receives an acknowledgement from Mississippi with error code(s) and description(s). The error condition must be corrected and the return can then be re-transmitted.

What Is Tested

Form 83-105 – Corporate Income and Franchise Tax Return

This test package contains three (3) corporation scenarios. In addition to submitting completed test returns, the required forms and fields provided in each scenario must be submitted. The three (3) test returns must also be submitted with the required federal returns.

Form 84-105 – Pass-Through Entity Tax Return (For S Corporations and Partnerships)

This test package contains four (4) pass-through entity scenarios. In addition to submitting completed test returns, the required forms and fields provided in each scenario must be submitted. The four (4) test returns must also be submitted with the required federal returns.

Form 83-180– Mississippi Application for Automatic Six Month Extension

This test package contains one (1) extension scenario. In addition to submitting the completed test return, the required fields provided in the scenario must be submitted.

The testing scenarios begin on Page 5 of this package.

Testing Scenarios

- At least one of every form, schedule or worksheet you support as shown on your Letter of Intent must be included among the total test returns you submit.
- The fields and attachments listed in each testing scenario should be populated in the returns submitted.
- **Mississippi net operating losses** – All testing scenarios submitted with Mississippi net operating losses (NOL), must have the following values:
 - Maximum NOL amount- \$20,000,000
 - NOL calendar/fiscal year end date range – 2014 through 2017

Form 83-105 – Corporate Income and Franchise Tax Return

Scenario #1
Forms Required: 83-105, 83-110, 83-122, 83-125, 83-150, 83-155 and 83-401
FEIN: 00-0110003
Name: Help For All Inc.
Form 83-105 – Multistate Apportioning checkbox
Form 83-105 – Line 4
Form 83-105 – Line 7
Form 83-105 – Line 11
Form 83-105 – Line 21
Form 83-105 – Part I, line 1 – Is this a publicly traded corporation checkbox – “No”
Form 83-105 – Part I, line 6 through line 8a
Form 83-105 – Self-Prepared Return
Form 83-110 – Line 1 through line 5
Form 83-110 – Line 11A and line 11B
Form 83-120 – Balance Sheet Per Books
Form 83-122 – Line 2 and line 7
Form 83-122 – Line 9, line 10 and line 14
Form 83-122 – Line 17
Form 83-122 – Line 19, Sales retail checkbox
Form 83-122 – Line 21
Form 83-122 – Line 28 – Mississippi net operating loss deduction is \$20,000,000
Form 83-125 – Part I, Line 1a through 1e, Columns A and B – Property Factor
Form 83-125 – Part I, Line 2 – Payroll Factor
Form 83-125 – Part I, Line 3 – Sales Factor

Scenario #2
Forms Required: 83-105, 83-110, 83-122, 83-124, 83-310 and 83-401
FEIN: 00-0110004
Subsidiary FEINs: 11-0000014 and 11-0000015
Name: Hide N Seek Foods Corp.
Form 83-105 – Multistate Direct Accounting checkbox
Form 83-105 – Line 4
Form 83-105 – Combined income tax return checkbox
Form 83-105 – Line 7
Form 83-105 – Line 10 through line 18
Form 83-105 – Part I, line 1 – Is this a publicly traded corporation checkbox – “Yes”
Form 83-105 – Part III, Corporate Affiliation Schedule
Form 83-105 – Return May Be Discussed With The Preparer checkbox – “Yes”
Form 83-110 – Line 1 through line 8
Form 83-110 – Line 11A and line 11B
Form 83-110 – Assessed Value of Mississippi Property – Hinds County
Form 83-110 – Line 17
Form 83-120 – Balance Sheet Per Books
Form 83-122 – Line 29
Form 83-124 – Line 36 through line 38 and line 40
Form 83-124 – Line 41 through line 43
Form 83-310 – Reporting Company

Scenario #3
Forms Required: 83-105, 83-122 and Federal Form 990-T
FEIN: 00-1100017
Name: Green Nonprofit Inc.
Form 83-105 – Non-Profit checkbox
Form 83-105 – 100% Mississippi checkbox
Form 83-105 – Line 5
Form 83-105 – Line 11
Form 83-105 – Line 18
Form 83-105 – Part I, line 1 – Is this a publicly traded corporation checkbox – “Yes”
Form 83-105 – Part I, line 6 through line 8a
Form 83-105 – Return May Be Discussed With The Preparer checkbox – “Yes”

Required Attachments

Listed below are the required attachments and schedules, as indicated on the face of the forms, to be attached to the Mississippi Corporate and Pass-Through Entity tax returns. If applicable, these forms and schedules must be supplied with all electronically filed returns as a PDF.

If the required documents and attachments are not supplied with the returns, the adjustments and/or credits taken on the electronically filed returns may be denied.

Corporations

Form 83-105	Corporate Income and Franchise Tax Return
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- Form 83-305, Underestimate of Corporate Income Tax Worksheet

Form 83-110	Corporate Franchise Tax Schedule
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- Deferred Items Schedule
- Contingent Liability Reserves Schedule
- All True Reserves & Other Elements Schedule
- Holding Company Exclusion Schedule
- Capital Exemption Schedule

Form 83-122	Net Taxable Income Schedule
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- Other Additions Schedule
- Additional Depreciation Schedule
- Other Deductions Schedule
- Form 83-150, Non-Business Income Schedule
- Form 84-132, Mississippi Schedule K-1
- Other Adjustments Schedule
- Income Exemption Schedule

Form 83-124	Direct Accounting Income Statement
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- Cost of Goods Sold Schedule of Computations
- Dividend Schedule or Listing
- Allocable Capital Gain Schedule or Listing
- Allocable Net Gain(Loss) Schedule or Listing
- Other Income(Loss) Schedule or Listing
- Taxes Schedule or Listing
- Other Deductions Schedule or Listing
- Non-Allocable Business Income(Loss) Schedule of Computations
- Non-Allocable General & Administrative Expenses Schedule of Computations
- Adjustments Schedules
- Total Company Non-Allocable Business Income Schedule
- Total Company Non-Allocable General and Administrative Expenses Schedule

Form 83-125	Business Income Apportionment Schedule
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- Airlines, Motor Carriers, Express Companies, and Telephone and Telegraph Companies Special Formula Computation Schedule

Form 83-401	Tax Credit Summary Schedule
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Note: For each tax credit taken, a schedule of computations and other supporting documentation should be attached. Please see the instructions (Form 83-100) for more information.

- Franchise Tax Credit Schedule of Computations
- Ad Valorem Tax Credit - Attach copies of the county tax receipts
- Jobs Tax Credit - Attach the Jobs Tax Credit Schedules (Form 83-450, Page 1 & 2)
- Historic Structure Rehabilitation Tax Credit – Attach certification and Schedule of Computations
- Income Tax Credit Schedule of Computations

Form 84-105 – Pass-Through Entity Tax Return

Scenario #1
Forms Required: 84-105, 84-110, 84-122, 84-125, 84-131, 84-132 (2), and 84-401
FEIN: 00-1100008
Owner/Partner 1 SSN: 009-00-0006, Owner/Partner 2 FEIN: 00-0999068
Name: Work N All Day Inc.
Return Type: S Corporation
State Payment: ACH Credit
Form 84-105 – Fiscal Year Return
Form 84-105 – Amended Return checkbox
Form 84-105 – 100% Mississippi checkbox
Form 84-105 – Line 3
Form 84-105 – Line 12
Form 84-105 – Line 18
Form 84-105 – Page 2, Part I, line 4 – The company has been audited by the IRS checkbox
Form 84-105 – Page 2, Part I, line 5 through line 7a
Form 84-105 – Self-Prepared Return
Form 84-110 – Line 1 and line 3
Form 84-110 – Line 9 through line 11
Form 84-110 – Assessed Value of Mississippi Property – Hinds County
Form 84-110 – Line 14 through line 16
Form 84-122 – Line 2 and line 3
Form 84-132 – Part III, Line 1, line 5, line 8, line 9a, line 11, line 12 and line 14
Form 84-132 – Part III, Line 18, line 19 and line 22

Scenario #2
Forms Required: 84-105, 84-122, 84-125, 84-131 and 84-132 (3)
FEIN: 00-6900001
Owner/Partner 1 SSN: 009-00-0007, Owner/Partner 2 FEIN: 00-0999069, Owner/Partner 3 FEIN: 00-0999070
Name: Sam Starling, LLP
Return Type: Partnership
Form 84-105 – Multistate Apportioning checkbox
Form 84-105 – Page 2, Part I, Line 5 through line 7a

Form 84-122 – Line 2
Form 84-122 – Line 6 through line 9
Form 84-122 – Line 12, line 15 and line 16
Form 84-122 – Page 2, Line 21, Sales (retail) checkbox
Form 84-125 – Part I, Line 1a through 1e, Columns A and B – Property Factor
Form 84-125 – Part I, Line 2 – Payroll Factor
Form 84-125 – Part I, Line 3 – Sales Factor
Form 84-132 – Part II, F – Limited partner or other LLC member checkbox
Form 84-132 – Part II, G – Domestic partner checkbox
Form 84-132 – Part II, J – Partner’s share of profit, loss and capital
Form 84-132 – Part II, L – Partner’s Mississippi capital account analysis
Form 84-132 – Part II, M – Did the partner contribute property with a built-in gain or loss checkbox – “No”
Form 84-132 – Part III, Line 1, line 2, line 5, line 11 and line 14
Form 84-132 – Part III, Line 16, line 18, line 20 through line 22

Scenario #3
Forms Required: 84-105, 84-122, 84-125, 84-131, 84-132 (3) and 84-155
FEIN: 00-6900003
Owner/Partner 1 SSN: 009-00-0008, Owner/Partner 2 FEIN: 00-0999071, Owner/Partner 3 FEIN: 00-0999072
Name: Carlton Manufacturing, LLC
Return Type: Composite Partnership
State Payment: ACH Debit
Form 84-105 – Multistate Apportioning checkbox
Form 84-105 – Line 11
Form 84-105 – Line 18
Form 84-105 – Page 2, Part I, line 3, If a partnership or LLC, has a federal election been made to file as a Corporation checkbox – “No”
Form 84-122 – Line 2 and line 3
Form 84-122 – Line 9
Form 84-122 – Line 16
Form 84-122 – Page 2, Line 21, Manufacturers (retail) checkbox
Form 84-122 – Page 2, Line 26
Form 84-122 – Page 2, Line 30
Form 84-122 – Page 2, Line 31 – Mississippi composite net operating loss deduction is \$20,000,000
Form 84-125 – Part I, Line 1a through 1e, Columns A and B – Property Factor
Form 84-125 – Part I, Line 2 – Payroll Factor
Form 84-125 – Part I, Line 3 – Sales Factor
Form 84-132 – Part II, F – Limited partner or other LLC member checkbox

Form 84-132 – Part II, H1 – What type of entity is the partner?
Form 84-132 – Part II, K – Partner’s share of liabilities at year end
Form 84-132 – Part II, L – Partner’s Mississippi capital account analysis
Form 84-132 – Part II, L – “Other” checkbox
Form 84-132 – Part II, M – Did the partner contribute property with a built-in gain or loss checkbox – “No”
Form 84-132 – Part III, Line 1, line 4, line 11, line 12 and line 14
Form 84-132 – Part III, Line 17 and line 21 and line 22

Scenario #4
Forms Required: 84-105, 84-110, 84-122, 84-125, 84-131 and 84-132
FEIN: 00-1100009
Owner/Partner SSN: 009-00-0009
Name: Tree Fixer Upper, Inc.
Return Type: Composite S Corporation
State Payment: ACH Debit
Form 84-105 – Final Return checkbox
Form 84-105 – Multistate Apportioning checkbox
Form 84-105 – Line 18
Form 84-105 – Page 2, Part I, line 1, The entity has been sold, FEIN: 00-0999073
Form 84-105 – Page 2, Part I, line 5 through line 7a
Form 84-110 – Line 9 through line 11
Form 84-122 – Line 1, Ordinary business loss
Form 84-122 – Line 2 and line 3
Form 84-122 – Line 8 and Line 9
Form 84-122 – Line 16
Form 84-122 – Page 2, Line 21, Sales (retail) checkbox
Form 84-132 – Part III, Line 1, Ordinary business loss
Form 84-132 – Part III, Line 1, line 5, line 6a and line 14
Form 84-132 – Part III, Line 16, line 18, line 19 and line 22

Required Attachments

Listed below are the required attachments and schedules, as indicated on the face of the forms, to be attached to the Mississippi Corporate and Pass-Through Entity tax returns. If applicable, these forms and schedules must be supplied with all electronically filed returns as a PDF.

If the required documents and attachments are not supplied with the returns, the adjustments and/or credits taken on the electronically filed returns may be denied.

S Corporations

Form 84-105	Composite S Corporation Income Tax Return
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- Form 83-305, Underestimate of Corporate Income Tax Worksheet

Form 84-110	S Corporation Franchise Tax Schedule
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- Deferred Items Schedule
- Contingent Liability Reserves Schedule
- All True Reserves & Other Elements Schedule
- Holding Company Exclusion Schedule
- Capital Exemption Schedule

Form 84-122	Net Taxable Income Schedule
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- Other Additions Schedule
- Additional Depreciation Schedule
- Other Deductions Schedule
- Form 84-150, Non-Business Income Schedule
- Form 84-132, Mississippi Schedule K-1
- Other Adjustments Schedule
- Income Exemption Schedule
- Composite Return Filing Adjustments Schedule

Form 84-124	Direct Account Income Statement
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- Cost of Goods Sold Schedule of Computations
- Dividend Schedule or Listing
- Allocable Capital Gain Schedule or Listing
- Allocable Net Gain(Loss) Schedule or Listing
- Other Income(Loss) Schedule or Listing
- Taxes Schedule or Listing
- Other Deductions Schedule or Listing
- Non-Allocable Business Income(Loss) Schedule of Computations
- Non-Allocable General & Administrative Expenses Schedule of Computations
- Adjustments Schedules
- Total Company Non-Allocable Business Income Schedule
- Total Company Non-Allocable General and Administrative Expenses Schedule

Form 84-132	Mississippi Schedule K-1
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- Built In Gain or Loss Schedule

Form 84-401	Tax Credit Summary Schedule
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Note: For each tax credit taken, a schedule of computations and other supporting documentation should be attached. Please see the instructions (Form 84-100) for more information.

- Franchise Tax Credit Schedule of Computations
- Ad Valorem Tax Credit - Attach copies of the county tax receipts
- Jobs Tax Credit - Attach the Jobs Tax Credit Schedules (Form 83-450, Page 1 & 2)
- Historic Structure Rehabilitation Tax Credit – Attach certification and Schedule of Computations
- Income Tax Credit Schedule of Computations

Partnerships

Form 84-105	Composite Partnership Income Tax Return
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- Form 80-320, Individual Income Tax Interest and Penalty Worksheet

Form 84-122	Partnership Net Taxable Income Schedule
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- Other Additions Schedule
- Additional Depreciation Schedule
- Other Deductions Schedule
- Form 84-150, Non-Business Income Schedule
- Form 84-132, Mississippi Schedule K-1
- Other Adjustments Schedule
- Income Exemption Schedule
- Composite Return Filing Adjustments Schedule

Form 84-132	Mississippi Schedule K-1
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- Built In Gain or Loss Schedule

Form 84-401	Tax Credit Summary Schedule
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Note: For each tax credit taken, a schedule of computations and other supporting documentation should be attached. Please see the instructions (Form 84-100) for more information.

- Ad Valorem Tax Credit - Attach copies of the county tax receipts
- Jobs Tax Credit - Attach the Jobs Tax Credit Schedules (Form 83-450, Page 1 & 2)
- Historic Structure Rehabilitation Tax Credit – Attach certification and Schedule of Computations
- Income Tax Credit Schedule of Computations

Form 83-180– Mississippi Application for Automatic Six Month Extension

Scenario #1
Forms Required: 83-180
FEIN: 00-1100014 (S Corporation), or 00-1100015 (Corporation) or 00-1100016 (Partnership)
Name: Taxing Corporation
Member 1 FEIN: 11-0000014, Member 2 FEIN: 00-1100007, Member FEIN 3: 00-1100001 and Member 4 SSN: 009-00-0015
State Payment: ACH Credit
Form 83-180 – S Corporation/ Corporation/ Partnership checkbox
Form 83-180 – Initial return checkbox