

2002 Resident or Non-Resident/Part-Year Resident Income Tax Instructions

prior years. However, this treatment is a departure from federal income tax depreciation methods. Federal law now provides a 30% special depreciation allowance for certain property placed in service on or after September 11, 2001. This is not an allowable deduction for computing Mississippi taxable income. Details concerning reporting and computation adjustments can be obtained at our web site www.state.ms.us.

Mail your completed income tax return to:

<u>Additional Tax Due</u> <u>(or No Tax Due)</u>	<u>Refund Requested:</u>
OFFICE OF REVENUE Post Office Box 23050 Jackson, MS 39225-3050	OFFICE OF REVENUE Post Office Box 23058 Jackson, MS 39225-3058

If you owe additional income tax when you file your individual income tax return, the payment **must be accompanied** by a payment voucher, **Form 80-106**. Please note also that a return with additional tax due is mailed to a different address than a return on which a refund is due. **Note: Make sure you put your SSN on the payment voucher and your check or money order. Attach your check or money order to the payment voucher.**

You can visit our web site to answer many of the questions you may have and to obtain information regarding tax laws. Our address is www.mstc.state.ms.us.

You Should File a Mississippi Income Tax Return If Any of the Following Statements Apply to You:

- You have Mississippi income tax withheld from your wages.
- You are a Non-Resident or part-year resident with income taxed by Mississippi excluding gambling income.
- Single Resident Taxpayers - You have gross income in excess of \$8,300 plus \$1,500 for each dependent.
- Married Resident Taxpayers - You and your spouse have gross income in excess of \$16,600 plus \$1,500 for each dependent.
- Minor Resident Taxpayers - You are a minor having gross income in excess of the personal exemption plus the standard deduction according to filing status.
- Residents Working Out of State - You are a Mississippi resident working out of state (employee of interstate carriers, construction worker, salesman, offshore worker, etc). You must file a Mississippi return and report total gross income regardless of the source.
- Residents Working Outside of the United States - You are a Mississippi resident employed in a foreign country on a temporary or transitory basis. Your total gross income is subject to Mississippi income tax. **There is no foreign income exclusion.**
- Deceased Taxpayer – If you are the survivor or representative of a deceased taxpayer, you must file a return for the taxpayer who died during the tax year or before the 2002 return was filed. A return for the

deceased taxpayer should be filed on the form which would have been appropriate had he or she lived. Enter the word "deceased" and the date of death after the decedent's name on the return. Include the decedent's social security number in the space provided. If a refund of less than \$500 is requested on the decedent's return, a refund may be paid, without the necessity of administration, to the decedent's surviving spouse, or in the absence of a surviving spouse, to a survivor in the order listed in Section 27-73-9, Mississippi Code of 1972. In either case, the survivor must complete and attach to the refund check an affidavit attesting to the fact that he or she is the rightful heir to the decedent's refund of Mississippi income tax. An affidavit of heirship, Form 80-605, may be obtained from the Office of Revenue of the State Tax Commission.

Am I a Resident or a Non-Resident?

An individual who maintains a home, apartment or other place of abode in Mississippi, or who exercises the rights of citizenship in Mississippi by meeting the requirements as a voter or who enjoys the benefits of homestead exemption, is a legal resident of the State of Mississippi and remains a resident although temporarily absent from the state for varying intervals of time.

An individual remains a legal resident of Mississippi until citizenship rights are relinquished and a new legal residence is established. Changes in driver's license, vehicle tags, voter registration, and property taxes show intent to change legal residence.

What is my status if I moved into or out of Mississippi in 2002?

You are a part-year resident. You must file the Non-Resident and Part-year Form 80-205. You will be taxed only on income earned while a resident of Mississippi and you will prorate your deductions and exemptions.

I am a full-year resident but my spouse is not. How should we file?

You must file a Mississippi Return Form 80-205 (Non-Resident Form). The resident spouse will report to Mississippi income earned from ALL sources for the entire year. The spouse that is not a resident will report to Mississippi income earned in Mississippi, but will declare his or her total income for purposes of prorating the exemptions and deductions.

I am in the armed forces. What is my residency Status?

Mississippi Resident - If you enter the armed forces when you are a Mississippi resident, you do not lose your Mississippi residency status, even if you are absent from this state on military orders. You are subject to the same residency requirements as any other Mississippi resident and are required to file a Mississippi income tax return.

Non-Resident - If you are not a Mississippi resident but are stationed in this state by military orders, your military income is **not** subject to Mississippi income tax. However, if you have income subject to Mississippi tax, file Form 80-205 (Non-Resident Form). Mississippi does tax other income earned in this state by you or your spouse.

When should I file my return?

Calendar year 2002 - File on or before April 15, 2003.

Fiscal year tax periods - File on or before the fifteenth (15th) day of the fourth month following the close of your tax year. Please write the fiscal year period and the words "**Fiscal Year Return**" in bold letters.