

**Mississippi**  
**Adjustments And Contributions**  
**2019**

**Taxpayer Certainty and Disaster Tax Relief Act of 2019** “Due to the recent law change, the threshold for deducting medical and dental expenses will be calculated at 7.5% of Federal AGI instead of 10% that is published on the Mississippi Schedule a Form 80-108.”



# Mississippi Adjustments And Contributions 2019

Taxpayer Name \_\_\_\_\_

SSN \_\_\_\_\_

**PART I: SCHEDULE A - ITEMIZED DEDUCTIONS (ATTACH FEDERAL FORM 1040 SCHEDULE A)**

In the event you filed using the standard deduction on your federal return and wish to itemize for Mississippi purposes, use Federal Form 1040 Schedule A as a worksheet and transfer the information from the specific lines indicated to this Schedule A.

<b>1</b> Federal AGI from Federal Form 1040, page 1, line 8b	1 _____ .00	
<b>2 a</b> Medical and dental expenses <b>b</b> Multiply line 1 by 10% (.10). <b>c</b> Medical and dental expense deduction (line 2a minus line 2b)	2a _____ .00 2b _____ .00	2c _____ .00
<b>3 a</b> Total taxes paid <b>b</b> Less state income taxes (or other taxes in lieu of) <b>c</b> Total taxes paid deduction (line 3a minus line 3b)	3a _____ .00 3b _____ .00	3c _____ .00
<b>4</b> Total interest paid <b>5</b> Charitable contributions <b>6</b> Total casualty or theft loss ( <b>attach Federal Form 4684</b> )		4 _____ .00 5 _____ .00 6 _____ .00
<b>7 a</b> Other miscellaneous deductions <b>b</b> Less Mississippi gambling losses <b>c</b> Total other miscellaneous deductions (line 7a minus line 7b)	7a _____ .00 7b _____ .00	7c _____ .00
<b>8 Mississippi itemized deductions</b> (add lines 2c, 3c, 4, 5, 6, 7c); enter here and on Resident Form 80-105, page 1, line 14 or Non-Resident Form 80-205, page 1, line 14a		8 _____ .00

**PART II: SCHEDULE B - INTEREST AND DIVIDEND INCOME (FROM FEDERAL FORM 1040, SCHEDULE B)**

<b>1</b> Interest income from all sources	1 _____ .00	
<b>2</b> Amount of Mississippi nontaxable interest in line 1	2 _____ .00	
<b>3</b> Total Mississippi interest (line 1 minus line 2, enter here and on Form 80-105, line 42 or Form 80-205, line 43)	3 _____ .00	
<b>4</b> Total dividends from all sources	4 _____ .00	
<b>5</b> Amount of Mississippi nontaxable distributions reported in line 4	5 _____ .00	
<b>6</b> Total Mississippi dividends (line 4 minus line 5, enter here and on Form 80-105, line 43 or Form 80-205, line 44)	6 _____ .00	

**PART III: VOLUNTARY CONTRIBUTION CHECK-OFFS (RESIDENTS ONLY)**

You may elect to voluntarily contribute all or part (at least \$1) of your income tax refund to one or more of the funds listed below. Refer to the instruction booklet 80-100 (may be downloaded from our website at [www.dor.ms.gov](http://www.dor.ms.gov)) for an explanation of the purpose of each of these funds and how the refund donations will be used.

Military Family Relief Fund _____ .00	Wildlife Fisheries and Parks Foundation _____ .00
Burn Care Fund _____ .00	Commission for Volunteer Service Fund _____ .00
Wildlife Heritage Fund _____ .00	
Educational Trust Fund _____ .00	

Enter total of check-offs here and on Form 80-105, page 1, line 32 \_\_\_\_\_ .00



# Mississippi Adjustments And Contributions 2019

SSN \_\_\_\_\_

**PART IV: INCOME (LOSS) FROM RENTS, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS AND ESTATES**

**A INCOME (LOSS) FROM RENTAL REAL ESTATE AND ROYALTIES**

- 1 Total rental real estate and royalty income (loss) (from Federal Schedule E, Part 1 and Part 5; attach Federal Schedule E) A1 \_\_\_\_\_ .00
- 2 Add: depletion claimed in excess of cost basis A2 \_\_\_\_\_ .00
- 3 Rental real estate and royalty income (loss) for Mississippi purposes (line 1 plus line 2) A3 \_\_\_\_\_ .00

**B INCOME (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, ESTATES AND TRUSTS**

(ATTACH MISSISSIPPI K-1S AS APPLICABLE)

NAME OF ENTITY	FEIN (MUST INCLUDE FEIN)	INCOME (LOSS) MISSISSIPPI K-1S
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_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00
_____	_____	_____ .00

**Total for Section B** \_\_\_\_\_ .00

**C Total of Section A and B (enter here and on Form 80-105, line 40 or Form 80-205, line 41)** \_\_\_\_\_ .00

**PART V: SCHEDULE N - OTHER INCOME (LOSS) AND SUPPLEMENTAL INCOME**

- 1 Net operating loss (enter from Form 80-155, line 2) 1 \_\_\_\_\_ .00
- 2 First-time home buyer unqualified expenses 2 \_\_\_\_\_ .00

\_\_\_\_\_  
List other types of income (loss)

3 _____	3 _____ .00
4 _____	4 _____ .00
5 _____	5 _____ .00
6 _____	6 _____ .00
7 _____	7 _____ .00
8 _____	8 _____ .00
9 _____	9 _____ .00

**10 Total Schedule N Other Income (Loss); enter here and on Form 80-105, page 2, line 47 or Form 80-205, page 2, line 48** 10 \_\_\_\_\_ .00