### 1a. TAX CODE - GENERAL SALES

| 74 | Name: X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9 |

### 2a. Gross Income or Sales
- 9999999

### 3a. Deductions (From Schedule on Back)
- 9999999

### 4a. Taxable Gross Income
- 9999999

### 5a. Rate of Tax
- 7%

### 6a. Tax Calculated To Line 7
- 9999999

### 1b. TAX CODE (FROM TABLE)
- 99

### 2b. Gross Income or Sales
- 9999999

### 3b. Deductions (From Schedule on Back)
- 9999999

### 4b. Taxable Gross Income
- 9999999

### 5b. Rate of Tax (From Table)
- 9.99%

### 6b. Tax Calculated To Line 7, Line 12 or Line 16
- 9999999

### 1c. TAX CODE (FROM TABLE)
- 99

### 2c. Gross Income or Sales
- 9999999

### 3c. Deductions (From Schedule on Back)
- 9999999

### 4c. Taxable Gross Income
- 9999999

### 5c. Rate of Tax (From Table)
- 9.99%

### 6c. Tax Calculated To Line 7, Line 12 or Line 16
- 9999999

### 1d. TAX CODE (FROM TABLE)
- 99

### 2d. Gross Income or Sales
- 9999999

### 3d. Deductions (From Schedule on Back)
- 9999999

### 4d. Taxable Gross Income
- 9999999

### 5d. Rate of Tax (From Table)
- 9.99%

### 6d. Tax Calculated To Line 7, Line 12 or Line 16
- 9999999

---

**TAX SUMMARY**

* Required Fields

- 7. Tax Due for Tax Codes 12, 13, 28, 56, 59, 65, 74
- 8. Excess Collections
- 9. Balance (Line 7 plus Line 8)
- 10. Discount (2% of Line 9, Limited to $50.00 per Return)
- 11. Balance of Tax Due (Line 9 minus Line 10)
- 12. Tax Due for Tax Codes 60, 61, 62, 64, 71, 72, 80
- 13. Total Tax Due (Line 11 plus Line 12)
- 14a. Tax Credit for Alcohol
- 14b. Tax Credit for Beer
- 14c. Tax Credit for items purchased for resale
- 15. Total Sales Tax Due (Line 13 Minus total of lines 14a, 14b, & 14c)
- 16. Special Tax Due 21, 25, 91, 92, 94, 95, 96, 97, 98, 99
- 17. Discount (2% of Line 16, Limited to $50.00 per Return)
- 18. Balance of Special Tax Due (Line 16 minus Line 17)
- 19. Total Sales Tax & Special Tax Due (Line 15 plus Line 18)
- 20. Penalty
- 21. Interest
- 22. Total Due (Line 19 plus Line 20 plus Line 21)

**Signature of Taxpayer or Agent**

---

I declare, under the penalties of perjury, that this return (including any accompanying schedules) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.
**Mississippi SALES & SPECIAL Tax Return**

### Schedule of Itemized Deductions

<table>
<thead>
<tr>
<th>Item</th>
<th>Code</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Sales and Special Tax Included</td>
<td></td>
<td>99999999</td>
</tr>
<tr>
<td>2. Wholesale Sales - Sales for Resale</td>
<td></td>
<td>99999999</td>
</tr>
<tr>
<td>3. Sales to Direct Pay Permit Holders</td>
<td></td>
<td>99999999</td>
</tr>
<tr>
<td>4. Sales to MPC Holders</td>
<td></td>
<td>99999999</td>
</tr>
<tr>
<td>5. Sales Delivered Outside of Mississippi</td>
<td></td>
<td>99999999</td>
</tr>
<tr>
<td>6. Sales of Prescription Drugs and Medicines</td>
<td></td>
<td>99999999</td>
</tr>
<tr>
<td>7. Sales of Motor Fuels</td>
<td></td>
<td>99999999</td>
</tr>
<tr>
<td>8. Purchases made with SNAP/EBT</td>
<td></td>
<td>99999999</td>
</tr>
<tr>
<td>9. Other Non-Taxable Sales</td>
<td></td>
<td>99999999</td>
</tr>
<tr>
<td>10. Total Deductions</td>
<td></td>
<td>99999999</td>
</tr>
</tbody>
</table>

### Prime Contractor Tax Schedule

<table>
<thead>
<tr>
<th>Material Purchase Certificate Number/ Oil and Gas Well Drillers Number</th>
<th>Compensation Received this Month or Contract Amount</th>
<th>Amount of Contractor's Tax Due this Month</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. XX9999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>2. XX9999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>3. XX9999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>4. XX9999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>5. XX9999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>6. Total - To Tax Code 60 on Front (Line 2b, 2c, or 2d)</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>7. XX9999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>8. XX9999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>9. XX9999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>10. Total - To Tax Code 61 on Front (Line 2b, 2c, or 2d)</td>
<td>99999999</td>
<td>99999999</td>
</tr>
</tbody>
</table>

If Change of Address is marked on front, list new address here:

Mailing Address (Number & Street, Including Rural Route)

State: XX 999999
Filling in the return
Use black ink when preparing your return. Print your numbers like this:

1 0 0 0 - 1 2 3 4

Sending in the return
Include this return and your check or money order for the amount on Line 22 to the Department of Revenue, P.O. Box 960, Jackson, MS 39205.

Account Number
If your return does not have your account number preprinted, enter your account number in the field provided beneath the area for your name.

Filing Period
Enter the month, last day of the month, and year this return covers in the boxes using numbers to indicate the month and year. For example, September, 2014 would be entered as

Filing Period Ending: 0 9 3 0 2 0 1 4

Quarterly filers will enter their period the same way.

Tax Categories
The Sales & Special Tax Return is divided into four Tax Category sections and a Tax Summary section. The Tax Category sections are used to report your sales, deductions and tax by the category in which they occurred. Use only as many Tax Category sections as you have different categories. If you need to report more than four tax categories, you will need to file on TAP.

Lines 1a, 1b, 1c, and 1d
Enter the Tax Code from the Tax Category Table that is assigned to the category of tax you are reporting. Only one Tax Code should be used for each Tax Category. If you have more than four categories, you will need to file on TAP.

Lines 2a, 2b, 2c, and 2d
Enter the total gross sales or for the category of tax you are reporting.

Lines 3a, 3b, 3c, and 3d
Enter Deductions by Tax Rate, that corresponds with the Schedule of Deductions on the back of the return.

Lines 4a, 4b, 4c, and 4d
Lines 2a, 2b, 2c, and 2d minus Lines 3a, 3b, 3c, and 3d.

Lines 5a, 5b, 5c, and 5d
Enter the Tax Rate from the Tax Category Table that corresponds to the category of tax you are reporting.

Lines 6a, 6b, 6c, and 6d
Lines 4a, 4b, 4c, and 4d multiplied by the rates on Lines 5a, 5b, 5c, and 5d.

Line 7
Enter the Total of Lines 6a, 6b, 6c, and 6d for tax categories to which the vendor discount applies (Tax Codes 12, 13, 28, 56, 59, 65, and 74).

Line 8
Enter Excess collections

Line 9
Line 7 plus Line 8.

Line 10
Enter the result of Line 9 multiplied by 2%. This amount is limited to $50 per return. The Vendor Discount is not allowed if your return is not filed and paid on time.

Line 11
Line 9 minus line 10.

Line 12
Enter the Total of Lines 6a, 6b, 6c, and 6d for tax categories to which the vendor discount doesn't apply (Tax Codes 60, 61, 62, 64, 71, 72, and 80).

Line 13
Enter the total of Line 11 plus Line 12.

Line 14a
Enter the amount of wholesale tax paid on alcohol.

Line 14b
Enter the amount of wholesale tax paid on beer.

Line 14c
Enter the Tax Credit of items purchased for resale or other states' tax on interstate telecommunications only.

Line 15
Enter the total of Line 13 minus Lines 14a, 14b, and 14c.

Line 16
Enter the total of Lines 6a, 6b, 6c, and 6d for tax categories representing a SPECIAL or SPECIAL CITY tax levy (Tax Codes 21, 25, 91, 92, 94, 95, 96, 97, 98, and 99).

Line 17
Enter the result of Line 16 multiplied by 2%. This amount is limited to $50 per return. The Vendor Discount (effective 3/01/2013) is not allowed if your return is not filed and paid on time.

Line 18
Enter the total of Line 16 minus Line 17.

Line 19
Enter the total of Line 15 and Line 18.

Line 20
Enter the applicable 10% penalty if the return is filed late.
Line 21
Enter the applicable interest from the due date of the return if the return is filed late:

Before January 1, 2015: 1%  
January 1, 2015-December 31st, 2015: 9/10 of 1%  
January 1, 2016-December 31st, 2016: 8/10 of 1%  
January 1, 2017-December 31st, 2017: 7/10 of 1%  
January 1, 2018-December 31st, 2018: 6/10 of 1%  
After January 1, 2019: 1/2 of 1%

Line 22
Enter the net total of Lines 19, 20, and 21. This is the amount you should pay.

SCHEDULE OF ITEMIZED DEDUCTIONS

Line 1
Record sales and special tax included.

Line 2 through Line 8
Record all sales not subject to Mississippi Sales Tax on the line that most closely describes the type of sale. For example, sales of prescription drugs should be recorded on Line 6.

Line 9
Record all sales not subject to Mississippi Sales Tax that do not fit one of the types of sales on Lines 2 through 8.

Line 10
Enter the total of Lines 1 through 9. Transfer this total to Line 3a, 3b, 3c, or 3d in the Tax Category sections on the front of the return. The total should be split among the applicable rates of tax.

PRIME CONTRACTOR TAX SCHEDULE

All contractors who have qualified a construction contract with the Department of Revenue must complete this schedule. Persons or firms domiciled outside Mississippi are required to qualify and pay the 1 1/2% and the 3 1/2% contractor's tax due on the total contract amount before work is begun unless a surety bond is filed as provided by Section 27-65-21 in an amount sufficient to ensure payment of such taxes.

The first section of the schedule applies only to contractors subject to the 1 1/2% rate. The second section of the schedule applies only to contractors subject to the 3 1/2% rate. If a contract includes both rates of tax, the contract must be entered in both sections of the schedule. The totals of lines 6 and 10 for each rate should be transferred to the appropriate Tax Category section of the front of the return.

MPC# / Oil and Gas Well Driller # Column
Identify each tax payment with the complete 10-digit Material Purchase Number (MPC) or Oil and Gas Well Driller Number. The first two characters should be alpha characters (such as BB or PD). The next eight characters should be numeric characters (such as 12345678). Example:

BB 12345678

Compensation Received Column
If the tax is guaranteed by surety bond or the amount of the contract is $75,000 or less, report the amount of progress payment received during the month. Also, report the amount of progress payments on prepaid contracts if the contract has exceeded the original contract amount.

Amount of Contractor's Tax Due Column
Enter the tax due on the amount of Compensation Received Column.

If you have any questions, please contact your local District Service Office. The contact information can be found on our website, www.dor.ms.gov.

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>Tax Code</th>
<th>Tax Rate</th>
<th>Vendor Discount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Sales Tax</td>
<td>74</td>
<td>7%</td>
<td>Yes</td>
</tr>
<tr>
<td>Trucks (greater than 10,000 lbs.), Mobile Homes and Aircraft</td>
<td>13</td>
<td>3%</td>
<td>Yes</td>
</tr>
<tr>
<td>Autos, Motor Homes, Light Trucks (10,000 lbs. or less).</td>
<td>56</td>
<td>5%</td>
<td>Yes</td>
</tr>
<tr>
<td>Rental of Autos, Light Trucks (10,000 lbs. or less).</td>
<td>59</td>
<td>5%</td>
<td>Yes</td>
</tr>
<tr>
<td>Electric Power Associations</td>
<td>12</td>
<td>1%</td>
<td>Yes</td>
</tr>
<tr>
<td>Manufacturing Machinery, Industrial Fuel, Farm Tractors, Farm Implements, including replacement parts</td>
<td>65</td>
<td>1 1/2%</td>
<td>Yes</td>
</tr>
<tr>
<td>Sales or Construction of Floating Vessels - Non-Transportation</td>
<td>28</td>
<td>3 1/2%</td>
<td>Yes</td>
</tr>
<tr>
<td>Contracting - Manufacturing</td>
<td>60</td>
<td>1 1/2%</td>
<td>No</td>
</tr>
<tr>
<td>Contracting - Commercial, Non Residential</td>
<td>61</td>
<td>3 1/2%</td>
<td>No</td>
</tr>
<tr>
<td>Public Utilities - Industrial Sales - Repealed 7/1/2014</td>
<td>62</td>
<td>1 1/2%</td>
<td>No</td>
</tr>
<tr>
<td>Public Utilities - Non-Residential Consumer Sales</td>
<td>71</td>
<td>7%</td>
<td>No</td>
</tr>
<tr>
<td>Wholesale - Beer and Whisky</td>
<td>72</td>
<td>7%</td>
<td>No</td>
</tr>
<tr>
<td>Wholesale - Food and Drinks - Full Service Vending</td>
<td>64</td>
<td>8%</td>
<td>No</td>
</tr>
<tr>
<td>Interstate Telecommunications</td>
<td>80</td>
<td>7%</td>
<td>No</td>
</tr>
<tr>
<td>Jackson 1% Infrastructure Tax</td>
<td>21</td>
<td>1%</td>
<td>Yes</td>
</tr>
<tr>
<td>Tupelo Special City Tax</td>
<td>25</td>
<td>1/4%</td>
<td>Yes</td>
</tr>
<tr>
<td>1% Special Tax</td>
<td>91</td>
<td>1%</td>
<td>Yes</td>
</tr>
<tr>
<td>2% Special Tax</td>
<td>92</td>
<td>2%</td>
<td>Yes</td>
</tr>
<tr>
<td>3% Special Tax</td>
<td>94</td>
<td>3%</td>
<td>Yes</td>
</tr>
<tr>
<td>4% Special Tax</td>
<td>95</td>
<td>4%</td>
<td>Yes</td>
</tr>
<tr>
<td>5% Special Tax</td>
<td>96</td>
<td>5%</td>
<td>Yes</td>
</tr>
<tr>
<td>1 1/2% Special Tax</td>
<td>97</td>
<td>1 1/2%</td>
<td>Yes</td>
</tr>
<tr>
<td>2 1/2% Special Tax</td>
<td>98</td>
<td>2 1/2%</td>
<td>Yes</td>
</tr>
<tr>
<td>2% Hotel Special Tax</td>
<td>99</td>
<td>2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>