**Mississippi**

**SALES & SPECIAL Tax Return**

1a. TAX CODE - GENERAL SALES  
74  Name: X9X9X9X9X9X9X9X9X9X9X9X9X9X9

2a. Gross Income or Sales  
9999999

3a. Deductions  
(From Schedule on Back)  
9999999

4a. Taxable Gross Income  
999999

5a. Rate of Tax  
7.5%

6a. Tax Calculated  
To Line 7  
999999

6b. Tax Calculated  
To Line 7, Line 12 or Line 16  
999999

1b. TAX CODE (FROM TABLE)  
99

2b. Gross Income or Sales  
9999999

3b. Deductions  
(From Schedule on Back)  
9999999

4b. Taxable Gross Income  
999999

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

1c. TAX CODE (FROM TABLE)  
99

2c. Gross Income or Sales  
9999999

3c. Deductions  
(From Schedule on Back)  
9999999

4c. Taxable Gross Income  
999999

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

6c. Tax Calculated  
To Line 7, Line 12 or Line 16  
999999

1d. TAX CODE (FROM TABLE)  
99

2d. Gross Income or Sales  
9999999

3d. Deductions  
(From Schedule on Back)  
9999999

4d. Taxable Gross Income  
999999

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

6d. Tax Calculated  
To Line 7, Line 12 or Line 16  
999999

---

**TAX SUMMARY**  
* Required Fields

7. Tax Due for Tax Codes 12, 13, 14, 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 15)

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 Paid to Alcohol Wholesaler

14b. Tax Credit Paid to Beer Distributor

14c. Tax Credit for Tax Paid on Items Purchased for Resale

15. Total Sales Tax Due (Line 13 Minus total of lines 14a, 14b & 14c)

16. Special Tax Due 21, 25, 90, 91, 92, 93, 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)

---

*This form is only for use starting with the July 2018 period.*

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.

Signature of Taxpayer or Agent

Date MM/DD/YYYY

Gross Income or Sales

Taxable Gross Income

Deductions  
(From Schedule on Back)

Tax Calculated  
To Line 7, Line 12 or Line 16

Rate of Tax (From Table)

Phone

Fax

Address Change

Amended Return

Close Account

Account ID:
Mississippi

SALES & SPECIAL Tax Return

Schedule of Itemized Deductions

<table>
<thead>
<tr>
<th>Item</th>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td>Sales and Special Tax Included</td>
<td>9999999</td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td>Wholesale Sales - Sales for Resale</td>
<td>9999999</td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td>Sales to Direct Pay Permit Holders</td>
<td>9999999</td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td>Sales to MPC Holders</td>
<td>9999999</td>
</tr>
<tr>
<td>5.</td>
<td></td>
<td>Sales Delivered Outside of Mississippi</td>
<td>9999999</td>
</tr>
<tr>
<td>6.</td>
<td></td>
<td>Sales of Prescription Drugs and Medicines</td>
<td>9999999</td>
</tr>
<tr>
<td>7.</td>
<td></td>
<td>Sales of Motor Fuels</td>
<td>9999999</td>
</tr>
<tr>
<td>8.</td>
<td></td>
<td>Purchases made with SNAP/EBT</td>
<td>9999999</td>
</tr>
<tr>
<td>9.</td>
<td></td>
<td>Other Non-Taxable Sales</td>
<td>9999999</td>
</tr>
<tr>
<td>10.</td>
<td></td>
<td>Total Deductions</td>
<td>9999999</td>
</tr>
</tbody>
</table>

Prime Contractor Tax Schedule

<table>
<thead>
<tr>
<th>Material Purchase Certificate Number/Oil and Gas Well Driller’s 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. XX999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>2. XX999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>3. XX999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>4. XX999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
<tr>
<td>5. XX999999999</td>
<td>99999999</td>
<td>99999999</td>
</tr>
</tbody>
</table>

6. Total - To Tax Code 60 on Front (Line 2b, 2c, or 2d) | 99999999 | 99999999 |

10. Total - To Tax Code 61 on Front (Line 2b, 2c, or 2d) | 99999999 | 99999999 |

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

X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X
XXX

Mailing Address (Number & Street, Including Rural Route):

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX 999999
Mississippi
Sales & Special Tax Return

Instructions

Filing 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, 2018 would be entered as

Filing Period Ending: 0 9 3 0 2 0 1 8
mm d d y y y

Quarterly and annual 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.

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.

Lines 7, 8, 9, 10, 11, 12

Enter the applicable 10% penalty if the return is filed late. Enter the total of Lines 15 plus Line 18.

Lines 13

Enter the total of Line 11 minus Line 12.

Lines 14a, 14b, 14c

Enter the amount of wholesale tax paid on alcohol.
Enter the amount of wholesale tax paid on beer.
Enter the Tax Credit of items purchased for resale or other states’ tax on interstate telecommunications only.

Lines 15

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

Lines 16

Enter the Total of Lines 6a, 6b, 6c, and 6d for tax categories to which the vendor discount applies (Tax Codes 12, 13, 14, 28, 56, 59, 65, and 74).

Lines 17

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.

Lines 18

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.

Lines 19

Enter the total of Line 16 minus Line 17.

Lines 20

Enter the applicable 10% penalty if the return is filed late. 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).

Lines 21

Enter Excess Collections.

Sales & Special Tax Return

Department of Revenue
P.O. Box 960, Jackson, MS 39205.

Form 72-010-18-3-3-000 (Rev. 07/18)
### 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.

#### TAX CATEGORY TABLE

<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 Rate</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>Rental of Trucks (greater than 10,000 lbs.)</td>
<td>14</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% Restaurant Tax</td>
<td>90</td>
<td>1%</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>2% Special Tax</td>
<td>93</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>