







# Mississippi Sales & Special Tax Return

## Instructions

**DO NOT STAPLE THIS RETURN**

### PRIME CONTRACTOR TAX SCHEDULE

**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%

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 contracts subject to the 1 1/2% rate. The second section of the schedule applies only to contracts 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.

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

### MPC# / Oil and Gas Well Driller # Column

Identify each tax payment with the complete 10-digit Material Purchase Number(MPC) or Oil or 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:

  B  B  1  2  3  4  5  6  7  8  

### 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](http://www.dor.ms.gov).

### 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

| Tax Category  | Tax Code | Tax Rate | Vendor Discount |
|---|----------|----------|-----------------|
| General Sales Tax Rate  | 74       | 7%       | Yes             |
| Trucks (greater than 10,000 lbs.), Mobile Homes and Aircraft  | 13       | 3%       | Yes             |
| Rental of Trucks (greater than 10,000 lbs.)   | 14       | 3%       | Yes             |
| Autos, Motor Homes, Light Trucks (10,000 lbs. or less).   | 56       | 5%       | Yes             |
| Rental of autos, light trucks (10,000 lbs. or less).  | 59       | 5%       | Yes             |
| Electric Power Associations   | 12       | 1%       | Yes             |
| Manufacturing Machinery, Industrial Fuel, Farm Tractors, Farm Implements, including replacement parts | 65       | 1 1/2%   | Yes             |
| Sales or Construction of Floating Vessels - Non-Transportation  | 28       | 3 1/2%   | Yes             |
| Contracting - Manufacturing   | 60       | 1 1/2%   | No              |
| Contracting - Commercial, Non Residential   | 61       | 3 1/2%   | No              |
| Public Utilities - Industrial Sales - Repealed 7/1/2014   | 62       | 1 1/2%   | No              |
| Public Utilities - Non-Residential Consumer Sales   | 71       | 7%       | No              |
| Wholesale - Beer and Whisky   | 72       | 7%       | No              |
| Wholesale - Food and Drinks - Full Service Vending  | 64       | 8%       | No              |
| Interstate Telecommunications   | 80       | 7%       | No              |
| Jackson 1% Infrastructure Tax   | 21       | 1%       | Yes             |
| Tupelo Special City Tax   | 25       | 1/4%     | Yes             |
| 1% Restaurant Tax   | 90       | 1%       | Yes             |
| 1% Special Tax  | 91       | 1%       | Yes             |
| 2% Special Tax  | 92       | 2%       | Yes             |
| 2% Special Tax  | 93       | 2%       | Yes             |
| 3% Special Tax  | 94       | 3%       | Yes             |
| 4% Special Tax  | 95       | 4%       | Yes             |
| 5% Special Tax  | 96       | 5%       | Yes             |
| 1 1/2% Special Tax  | 97       | 1 1/2%   | Yes             |
| 2 1/2% Special Tax  | 98       | 2 1/2%   | Yes             |
| 2% Hotel Special Tax  | 99       | 2%       | Yes             |