

Mississippi Use Tax Return



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1a. TAX CODE - GENERAL USE 75 Name: X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9

2a. Taxable Income or Purchases 999999 Account ID: 99999999

3a. Rate of Tax 7% Filing Period Ending: MMDDYYYY

4a. Amount of Tax 999999

Close Account Amended Return Address Change

5a. Credit for Tax Paid to Another State 999999

6a. Tax Calculated To Line 7 999999 If Change of Address is marked, list new address here:

X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9

1b. TAX CODE (FROM TABLE) 99

Mailing Address (Number & Street, Including Rural Route)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX 99999

2b. Taxable Income or Purchases 999999

City State Zip

3b. Rate of Tax (From Table) 9.99%

TAX SUMMARY
*** Required Fields**

4b. Amount of Tax 999999

5b. Credit for Tax Paid to Another State 999999

*7. Tax Due for Tax Codes 3, 4, 29, 57, 66, 68, 75, 77, 78 999999

6b. Tax Calculated To Line 7 or Line 10 999999

8. Discount (2% of Line 7, Limited to \$50.00 per Return) 99

1c. TAX CODE (FROM TABLE) 99

*9. Balance of Tax Due (Line 7 minus Line 8) 999999

2c. Taxable Income or Purchases 999999

*10. Tax Due for Tax Codes 63 & 76 999999

3c. Rate of Tax (From Table) 9.99%

*11. Net Tax Due (Line 9 plus Line 10) 999999

4c. Amount of Tax 999999

12. Penalty 999999

5c. Credit for Tax Paid to Another State 999999

13. Interest 999999

6c. Tax Calculated To Line 7 or Line 10 999999

*14. Total Due 999999

1d. TAX CODE (FROM TABLE) 99

2d. Taxable Income or Purchases 999999

3d. Rate of Tax (From Table) 9.99%

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.

4d. Amount of Tax 999999

5d. Credit for Tax Paid to Another State 999999

6d. Tax Calculated To Line 7 or Line 10 999999

Signature of Taxpayer or Agent

Phone

Date

Mississippi Use Tax Return

DO NOT STAPLE THIS 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 14 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, 2016 would be entered as

Filing Period Ending: 0 9 3 0 2 0 1 7
 m m d d y y y y

Quarterly filers will enter their period the same way.

Tax Categories

The Use Tax Return is divided into four Tax Category sections and a Tax Summary section. The Tax Category sections are used to report your sales, purchases, tax credit paid to another state, 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 purchases for the category of tax you are reporting.

Lines 3a, 3b, 3c, and 3d

Enter the Tax Rate from the Tax Category Table that corresponds to the category of tax you are reporting.

Lines 4a, 4b, 4c, and 4d

Lines 2a, 2b, 2c, and 2d times Lines 3a, 3b, 3c, and 3d.

Lines 5a, 5b, 5c, and 5d

Enter the tax credit being claimed for tax paid to another state.

Lines 6a, 6b, 6c, and 6d

Lines 4a, 4b, 4c, and 4d minus Lines 5a, 5b, 5c, and 5d.

Tax Summary

Line 7

Enter the Total of Lines 6a, 6b, 6c, and 6d for tax categories to which the vendor discount applies (Tax Codes 3, 4, 29, 57, 66, 68, 75, 77, and 78).

Line 8

Enter the result of Line 7 multiplied by 2%. This amount is limited to \$506 per return. The Vendor Discount is not allowed if your return is not filed and paid on time.

Line 9

Enter the result of Line 7 minus Line 8.

Line 10

Enter the total of Lines 6b, 6c, and 6d for tax categories to which the vendor discount does not apply (Tax Codes 63 and 76).

Line 11

Enter the total of Line 9 plus line 10.

Line 12

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

Line 13

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 14

Enter the net total of Lines 11, 12, and 13. This is the amount that you should pay.

Tax Category Table

| Tax Category | Tax Code | Tax Rate |
|---|----------|----------|
| Electric Power Associations | 3 | 1% |
| Manufacturing Machinery, Industrial Fuel, Farm Implements, Farm Tractors including repair parts | 66 | 1 1/2% |
| Industrial Rate Incentive | 68 | 3/4% |
| Trucks (greater than 10,000 lbs.), Mobile Homes, Semitrailers, Aircraft, etc. | 4 | 3% |
| Autos, Light Trucks (10,000 lbs. or less) | 57 | 5% |
| Sales or Construction of Floating Vessels - Non-Transportation | 29 | 3 1/2% |
| General Use Tax Rate | 75 | 7% |
| Utility - Industrial Use - Repealed 7/1/2014 | 63 | 1 1/2% |
| Utility - Nonindustrial Use | 76 | 7% |
| Seller's Use Tax | 77 | 7% |
| General Use Tax Incentive | 78 | 3 1/2% |