## Tax Summary

### Required Fields

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

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

3. **Tax Due for Tax Codes 63 & 76**

4. **Net Tax Due (Line 9 plus Line 10)**

5. **Penalty**

6. **Discount (2% of Line 7, Limited to $50.00 per Return)**

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

8. **Tax Due for Tax Codes 63 & 76**

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

10. **Penalty**

11. **Interest**

12. **Total Due**

**TAX CODE - GENERAL USE**

<table>
<thead>
<tr>
<th>Taxable Income or Purchases</th>
<th>Rate of Tax</th>
<th>Amount of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>75</td>
<td>9.99%</td>
<td></td>
</tr>
</tbody>
</table>

**TAX CODE (FROM TABLE)**

<table>
<thead>
<tr>
<th>Taxable Income or Purchases</th>
<th>Rate of Tax (From Table)</th>
<th>Amount of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>99</td>
<td>9.99%</td>
<td></td>
</tr>
</tbody>
</table>

**TAX CODE (FROM TABLE)**

<table>
<thead>
<tr>
<th>Taxable Income or Purchases</th>
<th>Rate of Tax (From Table)</th>
<th>Amount of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>99</td>
<td>9.99%</td>
<td></td>
</tr>
</tbody>
</table>

**Amended Return**

**Close Account**

**Address Change**

**Signature of Taxpayer or Agent**

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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.

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Phone

Date
Use Tax Return

Instructions

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 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, 2018 would be entered as 0 9 3 0 2 0 1 8 .

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.

Lines 7

Enter the result of Line 6a, 6b, 6c, and 6d minus Lines 5a, 5b, 5c, and 5d for tax categories to which the vendor discount applies (Tax Codes 3, 4, 29, 57, 66, 68, 75, 77, and 78).

Lines 8

Enter the result of Line 7 multiplied by 2%. This amount is limited to $50’s per return. The Vendor Discount is not allowed if your return is not filed and paid on time.

Lines 9

Enter the result of Line 7 minus Line 8.

Lines 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).

Lines 11

Enter the total of Line 9 plus line 10.

Lines 12

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

Lines 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%

Lines 14

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

Tax Category Table

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