

Mississippi Use Tax Return Instructions

DO NOT STAPLE THIS RETURN

10 Filing in the return

11 Use black ink when preparing your return. Print your numbers like this:

1 0 0 0 - 1 2 3 4

15 Sending in the return

16 Include this return and your check or money order for the amount on
17 Line 14 to the **Department of Revenue, P.O. Box 960, Jackson, MS**
18 **39205.**

20 Account Number

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

25 Filing Period

26 Enter the month, last day of the month, and year this return
27 covers in the boxes using numbers to indicate the month and year. For
28 example, September, 2020 would be entered as

29 Filing Period Ending: 0 9 3 0 2 0 2 0
30 m m d d y y y y

31 Quarterly filers will enter their period the same way.

35 Tax Categories

36 The Use Tax Return is divided into four Tax Category sections and a
37 Tax Summary section. The Tax Category sections are used to report
38 your sales, purchases, tax credit paid to another state, and tax by the
39 category in which they occurred. Use only as many Tax Category
40 sections as you have different categories. If you need to report more
41 than four tax categories, you will need to file on TAP.

42 Lines 1a, 1b, 1c, and 1d

43 Enter the Tax Code from the Tax Category Table that is assigned to
44 the category of tax you are reporting. Only one Tax Code should be
45 used for each Tax Category. If you have more than four categories,
46 you will need to file on TAP.

47 Lines 2a, 2b, 2c, and 2d

48 Enter the total gross sales or purchases for the category of tax you
49 are reporting.

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

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

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

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

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

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

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

60 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 Code 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 - Nonindustrial Use	76	7%
Seller's Use Tax	77	7%
General Use Tax Incentive	78	3 1/2%