

Mississippi Use Tax Return Instructions

DO NOT STAPLE THIS RETURN

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, 2024 would be entered as

Filing Period Ending: 0 9 3 0 2 0 2 4
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, 31, 57, 66, 68, 75, 77, and 78).

Line 8

Enter Excess Collections.

Line 9

Enter the result of Line 7 plus Line 8.

Line 10

Enter the result of Line 9 multiplied by 2%. The Vendor Discount is not allowed if your return is not filed and paid on time.

Line 11

Enter the result of Line 9 minus 10.

Line 12

Enter the total of lines 6b, 6c, and 6d for tax categories for Rate Code 76. The Vendor Discount does not apply.

Line 13

Enter the result of Line 11 plus Line 12.

Line 14

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

Line 15

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 16

Enter the net total of Lines 12, 13, and 14. This is the amount that you should pay.

Tax Category Table

Tax Category	Tax Code	Tax Rate
Electric Power Associations	3	1%
Trucks (greater than 10,000 lbs.), Mobile Homes, Semitrailers, Aircraft, etc.	4	3%
Sales or Construction of Floating Vessels - Non-Transportation	29	3 1/2%
Oil, gas, and mineral equipment, materials, and services	31	4 1/2%
Autos, Light Trucks (10,000 lbs. or less)	57	5%
Manufacturing Machinery, Industrial Fuel, Farm Implements, Farm Tractors including repair parts	66	1 1/2%
Industrial Rate Incentive	68	3/4%
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%