Form 72-110-22-3-1-000 (Rev. 07/22)

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721102231000
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Mississippi
Use Tax Return

1a. TAX CODE - GENERAL USE	**75**	Name: X9X9X9X9X9X9X9X9X9X9X9X9X9X9
2a. Taxable Income or Purchases	999999	Account ID: 99999999
3a. Rate of Tax	**7**%	Filing Period Ending: MMDDYYYY
4a. Amount of Tax	999999	
5a. Credit for Tax Paid to Another State	999999	X Close Account X Amended Return X Address Change

6a. Tax Calculated To Line 7 999999

If Change of Address is marked, list new address here:

X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X

Mailing Address (Number & Street, Including Rural Route)

XXXXXXXXXXXXXXXXXXXXXXXXX XX 99999

City   State   Zip

1b. TAX CODE (FROM TABLE)   99

2b. Taxable Income or Purchases   999999

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

4b. Amount of Tax   999999

5b. Credit for Tax Paid to Another State   999999

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

1c. TAX CODE (FROM TABLE)   99

2c. Taxable Income or Purchases   999999

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

4c. Amount of Tax   999999

5c. Credit for Tax Paid to Another State   999999

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

1d. TAX CODE (FROM TABLE)   99

2d. Taxable Income or Purchases   999999

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

4d. Amount of Tax   999999

5d. Credit for Tax Paid to Another State   999999

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

TAX SUMMARY
* Required Fields

*7. Tax Due for Tax Codes 3, 4, 29, 57, 66, 68, 75, 77, 78	999999
8. Excess Collections	999999
9. Balance (Line 7 plus Line 8)	999999
*10. Discount (2% of Line 9, Limited to $50.00 per Return)	99
*11. Balance of Tax Due (Line 9 minus 10)	999999
*12. Tax Due for Rate Code 76	999999
13. Net Tax Due (Line 11 plus Line 12)	999999
14. Penalty	999999
15. Interest	999999
***16. Total Due**	999999

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.

_____
Signature of Taxpayer or Agent

_____   _____
Phone   Date

Mississippi
Use Tax Return
Instructions

DO NOT STAPLE THIS RETURN

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, 2022 would be entered as

Filing Period Ending: 0 9 3 0 2 0 2 2
                       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 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%
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%