Form 80-320-25-3-1-000 (Rev. 08/25) 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 3	SSISSI PO I 49 50 51 5.	2 53 54 55 56 57 58 59 60 61 62 63	s 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79
⁰⁴ Individu	ual Income Tax I Penalty Works		
06	i Charty Works	,,,,cot	
Taxpayer First Name Initial Last Name		SSN	99999999
08 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXX		
Spouse First Name	(XXXXXXXXX	Spouse SSN	99999999
Mailing Address (Number and Street, Including Rural Route)		X Farmers or Fi	shermen (see instructions)
12 X 9 X 9 X 9 X 9 X 9 X 9 X 9 X 9 X 9 X	X9X9X9X9X9X County Code		ements Met After Due Date
13 14XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99	(see instructions)	
INTEREST ON UNDERPAYMENT OF ESTIMATED TA	4.X		
16			ATION OF ESTIMATE PAYMEN
171 2025 Mississippi income tax liability (see instructions)		1	999999999
Multiply the amount on line 1 by 80% and enter the result		2	999999999
193 2024 Mississippi income tax liability (see instructions)		3	999999999
204 Enter the lesser of line 2 or line 3 (see instructions)		4	999999999
21	 	В	C D
INTEREST CALCULATION	A Apr. 15, 2025		ept. 15, 2025 Jan. 15, 2026
Required installments Enter 1/4th (.25) of line 4			
6 Income tax withheld (column A only) and estimated tax paid (enter total estimated tax paid as of payment due dates)	99999999999	99999999999	999999999999999
27 (effici total estimated tax paid as of payment due dates)	99999999999	99999999999	999999999999999
Overpayment (negative) or underpayment (positive) - carryforward (from line 8) from previous column(s) line 8.	9.0	3999999999	999999999999999999999999999999999999999
308 Underestimate subject to interest (line 5 minus line 6 plus line 7);			
enter result here and on line 7, columns B through D. Enter percentage of interest (compute interest at 1/2% per month)	999999999999	999999999999	999999999999999
33	999.9999	999.9999	99.9999 999.999
34 10 Interest due (multiply line 8 by line 9; if line 8 is negative, enter zero)	000000000000000000000000000000000000000	200000000000000000000000000000000000000	999999999999999999999999999999999999999
36	99999999999	99999999999	999999999999999
37 11 Total underestimate interest due (enter the total of line 10, column	nns A through D)	11	999999999
38			
FIRST-TIME HOME BUYER PENALTY			
41 42 12 First-time Home Buyer Penalty (see instructions)			000000000
43		12	999999999
LATE FILING PENALTY			
⁴⁵ 46 13 Balance due (from Form 80-105 (Resident), page 1, line 35 or from	n Form 80-205	13	999999999
(Non-Resident/Part-Year), page 1, line 36)			
48 14 Late filing penalty (5% per month not to exceed 25% on amount of minimum \$100; see instructions)	tax due, line 13,	14	999999999
LATE PAYMENT INTEREST AND PENALTY			
51 AF Palance due (from Form 90 105 (Posidort), page 1 line 25 or from	Form 90 305 (N - 5	ident/	999999999
52 15 Balance due (from Form 80-105 (Resident), page 1, line 35 or from Part-Year), page 1, line 36)	i Form 80-205 (Non-Res	ident/ 15	999999999
Late payment interest (compute interest at 1/2% per month on the a line 15; see instructions)	amount of tax due,	16	999999999
5617 Late payment penalty (compute penalty at 1/2% per month not to e	exceed 25% on the amou	int 17	9999999999
557 Straw due, line 16, 555 instructions) 558 18 Total late payment interest and penalty (line 16 plus line 17)		18	999999999
TOTAL INTEREST AND PENALTY			
61			
6219 Total interest and penalty (line 11, plus line 12, plus line 14 and li	ine 18) Enter here and o	n 19	999999999
Form 80-105, line 36 or Form 80-205, line 37.			
06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	0 41 42 43 44 45 46 47 48 49 50 51 5	2 53 54 55 56 57 58 59 60 61 62 63	64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79

Form 80-320 06 07 08 09 10	0-25-3-2-000 (Rev. 08/25) 0 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 3 Nissan Sistematics (Distriction of the control of the contro					
)4	Individual Income Tax					
15	Interest and Penalty Worksheet Instructions					
6						
form is a Individua	Use Form 80-320 if your 2025 Mississippi income tax liability exceeds \$200 to calculate interest on underpayment of estimated tax. T form is also used to calculate first-time home buyer penalty, late payment interest and penalty, and the late filing penalty for the Residentividual Income Tax Return (Form 80-105) and the Non-Resident/Part-Year Resident Return (Form 80-205).					
¹ ₂Specifi	c Line Instructions					
3						
4Exception	ons					
5						
6 X 7 8	Gross income from farming or fishing is at least two-thirds of total gross income and (a) estimate tax paid by the 15th day of the first month after the close of the income year or (b) income tax return is filed by the first day of the third month following the close of the income year and tax shown due is paid.					
9 20 X	Filing requirements met after payment due date - compute interest in applicable columns and provide an explanation below.					
10 A	$ \times 9 \times $					
22	X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9					
23	X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9					
24	<u>X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9</u>					
₂₅ Underes	timato					
	Sumate					
n 28 Line 1	Enter your 2025 Mississippi net income tax liability from Form 80-105, line 20, (Resident) and Form 80-205, line 22					
29	(Non-Resident/Part Year). If your 2025 Mississippi Income Tax Liability is \$200 or less, do not complete the remainder of this					
30	form; no interest is due on underestimate of tax.					
11						
₂ Line 3	Enter your 2024 Mississippi net income tax liability from Form 80-105, line 21, (Resident) and Form 80-205, line 23					
3	(Non-Resident/Part-Year).					
4						
	Enter the lesser of line 2 or line 3. If line 3 is zero and your 2025 Mississippi income tax liability (line 2) exceeds \$200 and no estimate payments for the 2025 tax year were made, enter the amount from line 2.					
36 37						
	ne Home Buyer Penalty					
19						
Line 12	Enter the first-time home buyer penalty due. Add penalty of 10% for withdrawal of any unqualified expenses, using the amount from Form 80-108, Part V, Schedule N, Line 2. (See Form 80-100, Instruction Booklet for more details).					
12 12 Late Fili	ng Penalty					
4	19 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -					
Line 14	Enter late filing penalty due. Add penalty of 5% per month, not to exceed 25% in the aggregate, from the extension					
16	due date of the return, October 15th, on the amount of net tax due from Form 80-105, line 35 (Resident) and Form 80-205,					
17	line 36 (Non-Resident/Part-Year). The penalty shall not be less than \$100.					
lato Pa	yment Interest and Penalty					
	yment interest and renaity					
	Enter balance due. From Form 80-105, line 35 (Resident) and Form 80-205, line 36 (Non-resident/Part-Year).					
54	Enter late payment interest due. Add interest of 1/2% per month from the original due date of the return, April 15th, on the amount of tax due from line 15.					
5 66 Line 17	Enter late payment penalty due. Add penalty of 1/2% per month, not to exceed 25% in the aggregate, from the original due date of the return, April 15th, on the amount of tax due from line 15.					
8						
	Enter the total late payment interest and penalty by adding line 16 and line 17.					
_{ຣາ} Total In	terest and Penalty					
2						
3 Line 19 06 07 08 09 10	Enter the total interest and penalty by adding line 11, plus line 12, plus line 14 and line 18. Enter here and on Form 80-105, line 36 (Resident) 400 100 100 100 100 100 100 100 100 100					

06 07 08 09 04	10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 4 Mis :	1 42 43 44 45 46 47 48 49 50 51 Sissippi	52 53 54 55 56 57 58 59 60 61	62 63 64 65 66 67 68 69 70 71	72 73 74 75 76 77 78 79 80
05	Individu	al Income Tax	(
06	Underestimate (Computation	Example		
07		1	· · · · · · · · · · · · · · · · · · ·		
08					
₀₉ Line 5	Required installments. Enter 1/4th (.25) of line 4 in eac enter in each column A through D.	h columns A throug	Jh D. Divide the a	mount on Line 4 b	y (4) four and
1 2 Line 6	Income tax withheld (column A only) and estimated				
3	year, estimated tax paid and/or withholding as of pa tax paid as of payment due dates on line 6. If line 6 is a not owe the penalty.				
5					
6 Line 7	Overpayment (negative) or underpayment (positive) - caprevious column(s) line 8.	arryforward (from li	ne 8) any overpay	ment or underpayı	ment from
88					
9 Line 8	Underestimate subject to interest (line 5 minus line 6 plu	us line 7); enter res	ult here and on lin	e 7, columns B thi	ough D.
Line 9	Enter percentage of interest (compute interest at 1/2% plants, whichever is earlier).	per month from pay	ment due date un	til paid or next pay	ment due
23 24 Line 10	Interest due (multiply line 9 by line 10); if line 8 is neg	ative enter zero or	n line 10.		
25					
26 Line 11	Total underestimate interest due (enter the total of line	10, columns A thro	ugh D); If an overp	ayment is due, en	
27	Form 80-105, line 30 and Form 80-205, line 32.				
8					
₉ Examp	ole:				
INTE	REST ON UNDERPAYMENT OF ESTIMATED TAX	(
	REST ON GROEN ATMENT OF ESTIMATED TAX		CALC	ULATION OF ESTI	MATE PAYMENT
2 3 1 2025	Mississippi income tax liability (see instructions)		1		6520
	iply the amount on line 1 by 80% and enter the result		2		5216
	Mississippi income tax liability (see instructions)		3		4510
64 Ente	r the lesser of line 2 or line 3 (see instructions)		4		4510
7					
8 9	INTEREST CALCULATION	A Apr-15-2025	B Jun-15-2025	C Sept-15-2025	D Jan-15-2026
	uired installements Enter 1/4th (.25) of line 4 in columns A ugh D)	1127.50	1127.50	1127.50	1127.50
³ (ente	me tax withheld (column A only) and estimated tax paid er total estimated tax paid as of payment due dates in columns				
A thr	ough D).	1500.00	1000.00	500.00	0.00
6 (from	payment (negative) or underpayment (positive) - carryforward n line 8) any overpayment or underpayment from previous mn(s) line 8.		(272 50)	(245.00)	202 50
7			(372.50)	(243.00)	382.50
₉ enter	erestimate subject to interest (line 5 minus line 6 plus line 7); r result here and on line 7, columns B through D.	(372.50)	(245.00)	382.50	1510.00
1 mont	r percentage of interest (compute interest at 1/2% per th from payment due date until paid or next payment due , whichever is earlier)	0 010	0 015	0 020	0 015
2		0.010	0.015	0.020	0.015
zero	rest due (multiply line 8 by line 9; if line 8 is negative, enter	0.00	0.00	7.65	22.65
4	<u> </u>	0.00	0.00	7.00	
₆ 11 Tota ₇	I underestimate interest due (enter the total of line 10, columns	s A through D)	11		30.30
8					
9					
00					
1					
2					
06.07.08.00	10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 4 ⁻	1 42 43 44 45 46 47 48 49 50 51	52 53 54 55 56 57 58 59 60 61	62 63 64 65 66 67 68 60 70 71	70 70 74 75 76 77 70 70 00