Form 72-110-25-3-1-000 (Rev. 05/25) 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 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 69 70 71 72 73 74 75 76 77 78 79 80 Mississippi **Use Tax Return** 1a. TAX CODE - GENERAL USE X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9 Name: Taxable Income or Purchases Account ID: Rate of Tax 7% Filing Period Ending: MMDDYYYY Amount of Tax Address Change Χ Close Account X Amended Return Χ Credit for Tax Paid to Another State 6a. Tax Calculated If Change of Address is marked, list new address here: To Line 7 X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X Mailing Address (Number & Street, Including Rural Route) 1b. TAX CODE (FROM TABLE) XX Taxable Income or Purchases Zip Rate of Tax (From Table) 9.99% TAX SUMMARY 4b. Amount of Tax Required Fields *7. Tax Due for Tax Codes 3, 4, 29, 31, 41, 57, 66, 68, 75, 77, 78 Credit for Tax Paid to Another State 5b. 8. Excess Collections 6b. Tax Calculated To Line 7 or Line 10 9. Balance (Line 7 plus Line 8) 1c. TAX CODE (FROM TABLE) *10. Discount (2% of Line 9. Limited to \$50.00 per Return) Taxable Income or Purchases *11. Balance of Tax Due (Line 9 minus 10) Rate of Tax (From Table) 9.99% *12. Tax Due for Rate Code 76 Amount of Tax 13. Net Tax Due (Line 11 plus Line 12) Credit for Tax Paid to Another State Penalty Tax Calculated To Line 7 or Line 10 Interest 1d. TAX CODE (FROM TABLE) *16. Total Due 2d. Taxable Income or Purchases Rate of Tax (From Table) I declare, under the penalties of perjury, that this return (including any 9.998 accompanying schedules) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. Amount of Tax 4d. Credit for Tax Paid to Another State 5d. Signature of Taxpayer or Agent 6d. Tax Calculated To Line 7 or Line 10 Date Phone

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 41 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 69 70 71 72 73 74 75 76 77 78 79 80

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lleo Ta	x Return		
DO NOT STAPLE THIS RETURN	x itetuiii		
Instru	ictions		
Filling in the return	Tax Summary		
Use black ink when preparing your return. Print your numbers like this:	Line 7		
	Enter the Total of Lines 6a, 6b, 6c, and 6d for tax	categories	to which
1 0 0 0 - 1 2 3 4	the vendor discount applies (Tax Codes 3, 4, 29,		
	77, and 78).		
5 Sending in the return	Line 8		
	Enter Excess Collections.		
Include this return and your check or money order for the amount on	Litter Lacess Collections.		
Line 14 to the Department of Revenue, P.O. Box 960, Jackson, MS	Line 9		
B 39205.	Enter the result of Line 7 plus Line 8.		
a Account Number			
	Line 10		
If your return does not have your account number preprinted, enter your account number in the field provided beneath the area for your	Enter the result of Line 9 multiplied by 2%. The Vallowed if your return is not filed and paid on time		ount is not
3 name.	Line 11		
Filing Period	Enter the result of Line 9 minus 10.		
5	Line 12		
Enter the month, last day of the month, and year this return	Enter the total of lines 6b, 6c, and 6d for tax cate	agries for F	Rate Code
covers in the boxes using numbers to indicate the month and year. For	76. The Vendor Discount does not apply.	gones for t	tato oodo
e example, September, 2025 would be entered as			
Filing Period Ending: 0 9 3 0 2 0 2 5	Line 13		
m m d d y y y y	Enter the result of Line 11 plus Line 12.		
2	Line 14		
Quarterly filers will enter their period the same way.	Enter the applicable 10% penalty if the return is t	filed late.	
4			
5Tax Categories	Line 15	C 414	:6 41 4
6	Enter the applicable interest from the due date or is filed late:	i ine return	ii ine retur
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	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%		
category in which they occurred. Use only as many Tax Category			
sections as you have different categories. If you need to report more	January 1, 2017-December 31st, 2017: 7/10 of 1	%	
than four tax categories, you will need to file on TAP.	January 1, 2018-December 31st, 2018: 6/10 of 1	%	
2 Lines 1a, 1b, 1c, and 1d	After January 1, 2019: 1/2 of 1%		
Enter the Tax Code from the Tax Category Table that is assigned to	Line 16		
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,	Enter the net total of Lines 12, 13, and 14. This you should pay.	is the amou	nt that
you will need to file on TAP.			
6	Tax Category Table	Tax Category Table	
7 Lines 2a, 2b, 2c, and 2d	Tax Category	Tax Code	Tax Rate
Enter the total gross sales or purchases for the category of tax you	Electric Power Associations	3	1%
are reporting.	Trucks (greater than 10,000 lbs.),	4	3%
	Mobile Homes, Semitrailers, Aircraft, etc.		3 /0
Lines 3a, 3b, 3c, and 3d Enter the Tax Rate from the Tax Category Table that corresponds to	Sales or Construction of Floating	29	3 1/2%
the category of tax you are reporting.	Vessels - Non-Transportation		
3	Oil, gas, and mineral equipment, materials, and services	31	4 1/2%
4 Lines 4a, 4b, 4c, and 4d	Grocery items eligible to be purchased with SNAP benefits		5%
Lines 2a, 2b, 2c, and 2d times Lines 3a, 3b, 3c, and 3d.	Autos, Light Trucks (10,000 lbs. or less)	57	5%
6	Manufacturing Machinery, Industrial Fuel, Farm	66	1 1/2%
Lines 5a, 5b, 5c, and 5d Enter the tax credit being claimed for tax paid to another state.	Implements, Farm Tractors including repair parts		
Efficient the tax credit being claimed for tax paid to another state.	Industrial Rate Incentive	68	3/4%
Lines 6a, 6b, 6c, and 6d	General Use Tax Rate	75	7%
	Utility - Nonindustrial Use	76	7%
Lines 4a, 4b, 4c, and 4d minus Lines 5a, 5b, 5c, and 5d			■ Hot
Lines 4a, 4b, 4c, and 4d minus Lines 5a, 5b, 5c, and 5d.	Seller's Use Tax	77	7%