



# 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**

17 Include this return and your check or money order for the amount on  
18 Line 14 to the **Department of Revenue, P.O. Box 960, Jackson, MS**  
19 **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**

27 Enter the month, last day of the month, and year this return  
28 covers in the boxes using numbers to indicate the month and year. For  
29 example, September, 2021 would be entered as

30 Filing Period Ending:    0 9 3 0 2 0 2 1  
31                                    m m d d y y y y

33 Quarterly filers will enter their period the same way.

**35 Tax Categories**

37 The Use Tax Return is divided into four Tax Category sections and a  
38 Tax Summary section. The Tax Category sections are used to report  
39 your sales, purchases, tax credit paid to another state, and tax by the  
40 category in which they occurred. Use only as many Tax Category  
41 sections as you have different categories. If you need to report more  
42 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**

12 Enter the Total of Lines 6a, 6b, 6c, and 6d for tax categories to which  
13 the vendor discount applies (Tax Codes 3, 4, 29, 57, 66, 68, 75, 77,  
14 and 78).

**Line 8**

15 Enter Excess Collections.

**Line 9**

18 Enter the result of Line 7 plus Line 8.

**Line 10**

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

**Line 11**

24 Enter the result of Line 9 minus 10.

**Line 12**

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

**Line 13**

30 Enter the result of Line 11 plus Line 12.

**Line 14**

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

**Line 15**

36 Enter the applicable interest from the due date of the return if the return  
37 is filed late:

39 Before January 1, 2015: 1%  
40 January 1, 2015-December 31st, 2015: 9/10 of 1%  
41 January 1, 2016-December 31st, 2016: 8/10 of 1%  
42 January 1, 2017-December 31st, 2017: 7/10 of 1%  
43 January 1, 2018-December 31st, 2018: 6/10 of 1%  
44 After January 1, 2019: 1/2 of 1%

**Line 16**

45 Enter the net total of Lines 12, 13, and 14. This is the amount that  
46 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%