For 06	m 80-320-15-3-1-000 (Rev. 7/15) 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 W	ssissi	pр	49 50	51 52 5	3 54 55 5	56 57 58 59 6	0 61 62 63 6	4 65 6	6 67 68 69	70 7	1 72 73	74 75 7	76 7 <u>7</u>	78 79 8	30
04	Individu	ual Inc	ome	e Ta	ax											04
05 06	Interest and	Penai	ty v	vor	KSI	ieet										06
	xpayer First Name Initial Last Name					SSN					99	999	99	99	9	07
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXX	XXX	XXX							Ш					08
09	ouse First Name Initial Last Name	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Spo	use SSN				99	999	99	99	9	09
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXX	XXX	XXX		X	Farmer	s or Fis	herm	nen (sec	inet	ruction	e)			10
11 12 X	9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9	(9X9X9	X92	x9x		77	i dillici	3 01 1 13		1011 (300	11130	ruction	•)			11
13 Cit	ty State Zip		ounty C	-		X		Requiren	nent	s Met A	After	r Due	Dat	е		13
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		99	9			(see inst	ructions)			П					14
	INTEREST ON UNDERPAYMENT OF ESTIMATED TA	λX					- C	LCULA	TIO	NOF	e T	- 18.4 A -	re n	A V 8	AL N	15 T
16 17 1	2015 Mississippi income tax liability (see instructions)						4	ALCULA	TIO	-	_	999	-	_	-	16 17
18 2	Multiply the amount on line 1 by 80% and enter the result						2					999				18
19	2014 Mississippi income tax liability (see instructions)						3			9	99	999	99	99	9	19
204	Enter the lesser of line 2 or line 3 (see instructions)						4			9	99	999	99	99	9	20
21			A			6			С		\vdash			_		21
22 23	INTEREST CALCULATION	Apr. 1		5	J		5, 2015	Ser	$+$ \top	, 2015	Н	Ja	ın. 15		16	22
23 <u>—</u> 24 5	Required installements Enter 1/4th (.25) of line 4 in columns A	•	, .				, ,				\top			,		-23 24
25	through D)	99999	999	999	999	999	99999	9999	999	999	99	999	99	99	99	925
²⁶ 6	Income tax withheld (column (A) only) and estimated tax paid			200	00	200	0000		201			200	0.0	00	00	26
27 28	(enter total estimated tax paid as of payment due dates in columns A through D. Income tax withheld is entered in column A only.	99999	999	999	999	999	99999	9999	999	9999	99	999	99	99	99	9 ₂₇
29 7 30 31	Overpayment (negative) or underpayment (positive) - carryforward (from line 8) any overpayment or underpayment from previous column(s) line 8.				999	999	99999	9999	999	9999	99	399	99	99	99	29 9 ₃₀ 31
32 8 33	Underestimate subject to interest (line 5 minus line 6 plus line 7); enter result here and on line 7, columns B through D.	99999	999	999	999	999	99999	9999	999	9999	99	999	99	99	99	32 9 ₃₃
34 9 35 36	Enter percentage of interest (compute interest at 8/10 of 1% per month from payment due date until paid or next payment due date, whichever is earlier)	999	9.99	999	-	999	.9999	9:	99.	.999	9	9	99	. 9	99	34 9 ₃₅ 36
37 10											П					37
38 39	zero)	99999	999	999	999	999	99999	9999	999							9 ₃₈
40 11 41	Total underestimate interest due (enter the total of line 10, columns A through D)						11			9	99	999	99	99	9	40 41
42	LATE FILING PENALTY															42
43	D. I	F 00	205				4.0			0	00	999	00	00	Ω	43
44 1 2 45	Balance due (from Form 80-105 (Resident), page 1, line 33 or from (Non-Resident/Part-Year), page 1, line 34 or Form 80-110 (EZ), line		205				12				2	,,,	ככ	ככ	9	44 45
46 47	Late filing penalty (5% per month not to exceed 25% on amount of minimum \$100; see instructions)	tax due, lir	ne 12,	,			13			9	99	999	99	99	9	46
	LATE PAYMENT INTEREST AND PENALTY															48
49											П					49
50 14 51	Balance due (from Form 80-105 (Resident), page 1, line 33 or from Part-Year), page 1, line 34 or Form 80-110 (EZ), line 18))	Form 80-	205 (1	Non-F	Resid	ent/	14			9	99	999	99	99	9	50 51
52 15 53	Late payment interest (compute interest at 8/10 of 1% per month or line 14; see instructions)	n the amou	unt of	tax d	ue,		15			9	99	999	99	99	9	52 53
54 16 55	Late payment penalty (compute penalty at 1/2% per month not to e of tax due, line 14; see instructions)	xceed 25%	6 on t	he ar	noun	t	16			9	99	999	99	99	9	54 55
	Total late payment interest and penalty (line 15 plus line 16)						17			9	99	999	99	99	9	56 57
	TOTAL LATE PAYMENT INTEREST AND PENALTY															58
59	,_,			1							0.0	200	0.0	0.0	0	59
61	Total interest and penalty (line 11 plus line 13 and line 17) Enter I or Form 80-205, line 35	here and c	n For	m 80	-105,	line 3	34 18			9	95	999	99	99	9	60 61
62																62
00 (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 4	8 49 50	51 52 5	3 54 55 5	56 57 58 59 6	0 61 62 63 6	4 65 6	6 67 68 69	70 7	1 72 73	74 75 7	6 77	78 79 8	63 30

	Mississippi
	Individual Income Tax
	Interest and Penalty Worksheet Instructions
This form	n 80-320 if your 2015 Mississippi income tax liability exceeds \$200 to calculate interest on underpayment of estimated tan is also used to calculate late payment interest and penalty, and the late filing penalty for the Resident Individual Income Tatorm 80-105) and the Non-Resident/Part-Year Resident Return (Form 80-205).
Specific	: Line Instructions
Exception	ons
X	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.
X	Filing requirements met after payment due date - compute interest in applicable columns and provide an explanation below.
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
i .	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Underes	timata
Onderes	dinate
Line 1	Enter your 2015 Mississippi net income tax liability from Form 80-105, line 20, (Resident) or Form 80-205, line 22
	(Non-Resident/Part Year). If your 2015 Mississippi Income Tax Liability is \$200 or less, do not complete the remainder of this form; no interest is due on underestimate of tax.
	Enter your 2014 Mississippi net income tax liability from Form 80-105, line 20, (Resident) or Form 80-205, line 22 (Non-Resident/Part-Year).
	Enter the lesser of line 2 or line 3. If line 3 is zero and your 2015 Mississippi income tax liability (line 2) exceeds \$200 and no estimate payments for the 2015 tax year were made, enter the amount from line 2.
Late Fili	ng Penalty
1. 10	
Line 13	Enter late filing penalty due. Add penalty of 5% per month, not to exceed 25% in the aggregate, from the extension
	due date of the return, October 15th, on the amount of net tax due from Form 80-105, line 33 (Resident) or Form 80-205, line 34 (Non-Resident/Part-Year) or Form 80-110, line 18 (EZ). The penalty shall not be less than \$100.
Late Pay	yment Interest and Penalty
	Enter balance due. From Form 80-105, line 33 (Resident) or Form 80-205, line 34 (Non-resident/Part-Year) or Form 80-100, line 18 (EZ).
Line 15	Enter late payment interest due. Add interest of 8/10 of 1% per month from the original due date of the return, April 15th, on the amount of tax due from line 14.
	<u> </u>
Line 16	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 14.
Line 17	Enter the total late payment interest and penalty by adding line 15 and line 16.
국 시시인 :	erest and Penalty
Total Int	

5		sissippi	52 53 54 55 56 57 58 59 60 61		
		al Income Tax	K		
6	Underestimate (Computation	Example		
		1	•		
Line 5	Required installments. Enter 1/4th (.25) of line 4 in eac enter in each column A through D.	h columns A throug	gh D. Divide the a	mount on Line 4 b	y (4) four and
Line 6	Income tax withheld (column A only) and estimated year, estimated tax paid and/or withholding as of patax paid as of payment due dates on line 6. If line 6 is enot owe the penalty.	yment due date.	In remaining colur	nns B through D e	nter estimated
Line 7	Overpayment (negative) or underpayment (positive) - ca	arryforward (from li	ne 8) any overpay	ment or underpayr	ment from
	previous column(s) line 8.				
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 thr	rough D.
Line 9	Enter percentage of interest (compute interest at 8/10 o date, whichever is earlier)	f 1% per month fro	m payment due da	ate until paid or ne	xt payment due
Line 10	Interest due (multiply line 9 by line 10) if line 8 is negati	ive enter zero on liı	ne 10.		
Line 11	Total underestimate interest due (enter the total of line Form 80-105, line 28 or Form 80-205, line 30	10, columns A-D) If	f an overpayment i	is due, enter here a	and on
Exampl	le:				
INITE	DEST ON LINDERDAYMENT OF ESTIMATED TAX	,			
INIE	REST ON UNDERPAYMENT OF ESTIMATED TAX		CALC	CULATION OF ESTI	MATE DAVMENT
1 2015	Mississippi income tax liability (see instructions)		1	JOLATION OF LOT	6520.00
	ply the amount on line 1 by 80% and enter the result		2		5216.00
	Mississippi income tax liability (see instructions)		3		4510.00
	r the lesser of line 2 or line 3 (see instructions)				
			4		
			4		
	INTEREST CALCULATION	A Apr-15-2015	4 B Jun-15-2015	C Sept-15-2015	
	INTEREST CALCULATION uired installements Enter 1/4th (.25) of line 4 in columns A		В		4510 _{.00}
5 Requ through	INTEREST CALCULATION uired installements Enter 1/4th (.25) of line 4 in columns A gh D) me tax withheld (column (A) only) and estimated tax paid r total estimated tax paid as of payment due dates in columns	Apr-15-2015 1127.50	B Jun-15-2015	Sept-15-2015 1127.50	4510.00 D Jan-15-2016
5 Requestions through through the following	INTEREST CALCULATION uired installements Enter 1/4th (.25) of line 4 in columns A gh D) me tax withheld (column (A) only) and estimated tax paid r total estimated tax paid as of payment due dates in columns ough D. Income tax withheld is entered in column A only. payment (negative) or underpayment (positive) - carryforward	Apr-15-2015	B Jun-15-2015	Sept-15-2015	4510.00 D Jan-15-2016
5 Requestions of the second of	INTEREST CALCULATION Lired installements Enter 1/4th (.25) of line 4 in columns A gh D) me tax withheld (column (A) only) and estimated tax paid r total estimated tax paid as of payment due dates in columns bugh D. Income tax withheld is entered in column A only. payment (negative) or underpayment (positive) - carryforward line 8) any overpayment or underpayment from previous nn(s) line 8.	Apr-15-2015 1127.50	B Jun-15-2015	Sept-15-2015 1127.50	4510.00 D Jan-15-2016 1127.50
5 Requester through through through through through through the through throug	INTEREST CALCULATION aired installements Enter 1/4th (.25) of line 4 in columns A gh D) me tax withheld (column (A) only) and estimated tax paid r total estimated tax paid as of payment due dates in columns ough D. Income tax withheld is entered in column A only. payment (negative) or underpayment (positive) - carryforward line 8) any overpayment or underpayment from previous nn(s) line 8. Perestimate subject to interest (line 5 minus line 6 plus line 7); result here and on line 7, columns B through D.	Apr-15-2015 1127.50	B Jun-15-2015 1127.50	Sept-15-2015 1127.50 500.00	4510.00 D Jan-15-2016 1127.50 0.00
5 Requester through through through through through through the through throug	INTEREST CALCULATION uired installements Enter 1/4th (.25) of line 4 in columns A gh D) me tax withheld (column (A) only) and estimated tax paid r total estimated tax paid as of payment due dates in columns ough D. Income tax withheld is entered in column A only. payment (negative) or underpayment (positive) - carryforward line 8) any overpayment or underpayment from previous nn(s) line 8. Perestimate subject to interest (line 5 minus line 6 plus line 7); result here and on line 7, columns B through D. To percentage of interest (compute interest at 8/10 of 1% per th from payment due date until paid or next payment due	Apr-15-2015 1127.50 1500.00 (372.50)	B Jun-15-2015 1127.50 1000.00 (372.50) (245.00)	\$ept-15-2015 1127.50 500.00 (245.00) 382.50	4510.00 D Jan-15-2016 1127.50 0.00 382.50
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through throug	INTEREST CALCULATION aired installements Enter 1/4th (.25) of line 4 in columns A gh D) me tax withheld (column (A) only) and estimated tax paid r total estimated tax paid as of payment due dates in columns ough D. Income tax withheld is entered in column A only. payment (negative) or underpayment (positive) - carryforward line 8) any overpayment or underpayment from previous nn(s) line 8. Perestimate subject to interest (line 5 minus line 6 plus line 7); Peresult here and on line 7, columns B through D. Percentage of interest (compute interest at 8/10 of 1% per h from payment due date until paid or next payment due whichever is earlier) rest due (multiply line 8 by line 9; if line 8 is negative, enter)	Apr-15-2015 1127.50 1500.00 (372.50) 0.016	B Jun-15-2015 1127.50 1000.00 (372.50) (245.00)	\$ept-15-2015 1127.50 500.00 (245.00) 382.50 0.032	4510.00 D Jan-15-2016 1127.50 0.00 382.50 1510.00
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