9 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 3 W ISSISSI DD 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 7 <u>7 78 79 80</u>

04		Individu Interest and	al Inc Penal	ome T	ax rkshee	et)4
06	xpayer First Name Initial Las	st Name			_						06
07					SS	N		9	9999	9999	9_07
		XXXXXXXXXXX st Name	XXXXX	XXXXX		ouse SSN		9	9999	9999	08 9 09
	KXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXX	XXXXX	x X	Farmers	s or Fishern	າ en (see in:	structions)	,	10
12 X C	9x9x9x9x9x9x9x9x9x9x9x9x9x9x9	9x9x9x9x9x	9x9x9	x9x93							12
13 City	y State	Zip		ounty Code	X	Filing R (see instr		s Met Afte	er Due l	Date	13
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99999		99		(000 1101					14
15	NTEREST ON UNDERPAYMENT OF E	ESTIMATED TA	X								15
16						CA	LCULATIO				
17 1	2016 Mississippi income tax liability (see instruction					1				9999	
₁₈ 2	Multiply the amount on line 1 by 80% and enter					2				9999	
₁₉ 3	2015 Mississippi income tax liability (see instruction	is)				3				9999	
₂₀ 4	Enter the lesser of line 2 or line 3 (see instructions)					4		99	9999	9999	9 20
21											21
22	INTEREST CALCULATION			A		B	C			D	22
23			Apr. 1	5, 2016	June	15, 2016	Sept. 15	, 2016	Jar	15, 20 ⁻	17 23
24 5 25	Required installements Enter 1/4th (.25) of lin through D)		99999	99999	999999	99999	999999	99999	9999	9999	24 999 ₂₅
²⁶ 6 27	Income tax withheld (column (A) only) and es (enter total estimated tax paid as of payment du		99999	99999	999999	999999	999999	99999	9999	9999	999 ₂₇
28	A through D. Income tax withheld is entered in a										28
29 7	Overpayment (negative) or underpayment (posit	tive) - carryforward									29
30 31	(from line 8) any overpayment or underpayment column(s) line 8.				99999	999999	999999	99999	9999	9999	999 ₃₀
32 8 33	Underestimate subject to interest (line 5 minus li enter result here and on line 7, columns B through		99999	99999	999999	999999	999999	99999	9999	9999	32 999 ₃₃
34 9 35 36	Enter percentage of interest (compute interest a month from payment due date until paid or next date, whichever is earlier)		999	.9999	999	9.9999	999	.9999	99	9.9	³⁴ 999 ₃₅
37 10 38	Interest due (multiply line 8 by line 9; if line 8 is zero)		99999	99999	999999	999999	999999	99999	9999	9999	37 999 ₃₈
39											39
40 11	Total underestimate interest due (enter the to columns A through D)	tal of line 10,				11		99	9999	9999	9 40
41 42											41
42											43
	Balance due (from Form 80-105 (Resident), pag (Non-Resident/Part-Year), page 1, line 35 or Fo			205		12		99	9999	9999	
⁴⁵ 46 13	Late filing penalty (5% per month not to exceed			ne 12,		13		99	9999	9999	45 9 46
47	minimum \$100; see instructions)										47
	LATE PAYMENT INTEREST AND PEN	NALIY									48
49			F F					0.0	0000		49
50 14 51	Balance due (from Form 80-105 (Resident), pag Part-Year), page 1, line 35 or Form 80-110 (EZ)		Form 80-2	205 (Non-	Resident/	14		99	9995	9999	9 50 51
52 15 53	Late payment interest (compute interest at 7/10 line 14; see instructions)	of 1% per month on	the amou	int of tax	due,	15		99	9999	9999	9 52 53
54 16 55	Late payment penalty (compute penalty at 1/2% of tax due, line 14; see instructions)	per month not to e	ceed 25%	on the a	mount	16		99	9999	9999	9 54
₅₆ 17	Total late payment interest and penalty (line *	15 plus line 16)				17		99	9999	9999	9 56
57 58 1	TOTAL LATE PAYMENT INTEREST A	ND PENALTY									57
59											59
	Total interest and penalty (line 11 plus line 13	and line 17) Enter h	ere and o	n Form 80	0-105, line	35, 18		99	9999	9999	
61_	Form 80-205, line 36 or Form 80-110, line 19.				,0						61
62											62
63											63
	7 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 3	31 32 33 34 35 36 37 38 39 40	41 42 43 44 45	46 47 48 49 5	0 51 52 53 54 5	5 56 57 58 59 60	61 62 63 64 65 6	6 67 68 69 70	71 72 73 74	1 75 76 77	

04	1613-73949157697771899 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	0
5	Individual Income Tax	
16 17	Interest and Penalty Worksheet Instructions	
[®] Use Forr ⁹ This form	n 80-320 if your 2016 Mississippi income tax liability exceeds \$200 to calculate interest on underpayment of estimated ta n is also used to calculate late payment interest and penalty, and the late filing penalty for the Resident Individual Income Ta Form 80-105) and the Non-Resident/Part-Year Resident Return (Form 80-205).	x.
2 • Snecifi	c Line Instructions	1
3 0pcciii		
5 Exceptio	ons	
17 X 18 19	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.	
20 21 X 22	Filing requirements met after payment due date - compute interest in applicable columns and provide an explanation below.	x
23	***************************************	
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	<u> </u>	<u>. X</u> ;
26 27 Underes	stimate	
28		
	Enter your 2016 Mississippi net income tax liability from Form 80-105, line 20, (Resident), Form 80-205, line 22 (Non-Resident/Part Year) or Form 80-110, line 6 (EZ). If your 2016 Mississippi Income Tax Liability is \$200 or less, do not	2
	complete the remainder of this form; no interest is due on underestimate of tax.	
33 Line 3	Enter your 2015 Mississippi net income tax liability from Form 80-105, line 20, (Resident), Form 80-205, line 22 (Non-Resident/Part-Year) or Form 80-110, line 6 (EZ).	
	Enter the lesser of line 2 or line 3. If line 3 is zero and your 2016 Mississippi income tax liability (line 2) exceeds \$200 and no estimate payments for the 2016 tax year were made, enter the amount from line 2.	
38 I ato Fili	ng Penalty	
39 Late i iii 40		
	Enter late filing penalty due. Add penalty of 5% per month, not to exceed 25% in the aggregate, from the extension	
12	due date of the return, October 15th, on the amount of net tax due from Form 80-105, line 34 (Resident) or Form 80-205, line 35 (Non-Resident/Part-Year) or Form 80-110, line 18 (EZ). The penalty shall not be less than \$100.	
44		
5 Late Pa	yment Interest and Penalty	
46		
	Enter balance due. From Form 80-105, line 34 (Resident) or Form 80-205, line 35 (Non-resident/Part-Year) or	
	Form 80-110, line 18 (EZ).	
19 50 Line 15	Enter late payment interest due. Add interest of 7/10 of 1% per month from the original due date of the return, April 15th,	
i1	on the amount of tax due from line 14.	
² ³³ 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.	
5 Line 17	Enter the total late payment interest and penalty by adding line 15 and line 16.	
57 58 Total Int	terest and Penalty	
59 10101 111		
	Enter the total interest and penalty by adding line 11 plus line 13 and line 17. Enter here and on Form 80-105, line 35 (Resident), or Form 80-205, line 36 (Non-Resident/Part-Year) or Form 80-110, line 19 (EZ).	
62		6

		sissippi			
		al Income Tax	K		
	Underestimate	Computation	Example		
			-		
	Required installments. Enter 1/4th (.25) of line 4 in eac enter in each column A through D.	ch columns A throug	gh D. Divide the ai	mount on Line 4 by	y (4) four and
	Income tax withheld (column A only) and estimated	tax paid For colu		the total everna	mont from n
	year, estimated tax paid and/or withholding as of p				
	tax paid as of payment due dates on line 6. If line 6 is				
	not owe the penalty.				
ine 7	Overpayment (negative) or underpayment (positive) - c	arrvforward (from li	ne 8) anv overpavi	ment or underpavr	ment from
	previous column(s) line 8.				
ine 8	Underestimate subject to interest (line 5 minus line 6 p	lus line 7); enter res	ult here and on lin	e 7, columns B thr	ough D.
	Enter percentage of interest (compute interest at 7/10 of	of 1% per month fro	m payment due da	te until paid or ne	xt payment du
	date, whichever is earlier)				
	Internet due (multiply line 0 by line 40) if line 0 i		line 10		
ine 10	Interest due (multiply line 9 by line 10) if line 8 is nega	auve enter zero on			
ine 11	Total underestimate interest due (enter the total of line		an overnavment i	s due enter here :	and on
	Form 80-105, line 29, Form 80-205, line 31 or Form 80	-110, line 14.	anoverpayment		
xample	<u>.</u>				
Aunpro					
INTER	EST ON UNDERPAYMENT OF ESTIMATED TA	Х			
			CALC	ULATION OF ESTI	
			0,	OLATION OF LOT	
2016 N	Aississippi income tax liability (see instructions)		1	JEANON OF LON	6520
	Vississippi income tax liability (see instructions) ly the amount on line 1 by 80% and enter the result		1		6520 5216
Multipl			1 2 3		6520 5216 4510
Multipl 2015 N	y the amount on line 1 by 80% and enter the result		1		6520 5216 4510
Multipl 2015 N	ly the amount on line 1 by 80% and enter the result Mississippi income tax liability (see instructions)		1 2 3 4		6520 5216 4510 4510
Multipl 2015 N	ly the amount on line 1 by 80% and enter the result Mississippi income tax liability (see instructions)	A	1 2 3 4 B	c	6520 5216 4510 4510
Multipl 2015 N Enter t	ly the amount on line 1 by 80% and enter the result Mississippi income tax liability (see instructions) the lesser of line 2 or line 3 (see instructions) INTEREST CALCULATION	A Apr-15-2016	1 2 3 4		6520 5216 4510 4510
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