For 06	m 80-320-17-3-1-000 (Rev 16/17) 9 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 3 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ssiss	ipķ	49 50	51 52 5	3 54 55 5	6 57 58 59 60	61 62 63 64	65 66	67 68 69 7	0 71 7	2 73 74	75 76	7 78 7	9 80
04	Individu	ıal Inc	:on	ie Ta	ax										04
05	Interest and	rena	ıτy	vvoi	KSI	ieet									06
	xpayer First Name Initial Last Name					SSN				9	999	999	99	99	07
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	XXXXX	XXX	XXX											08
09	ouse First Name Initial Last Name					Spot	ise SSN				999	999	99	99	09
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXX	XXX	XXX		X	Farmers	or Fieh	orma	an (aga i	notriu	otions)			10
11	9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9X9	9x9x0	9 X 9	x9x	-	Λ	railleis	01 1 1511	CITIE	on (see i	nstruc	nons)			11
12 21 Ci	y State Zip		County			Х	Filing R	equirem	ents	Met At	ter [Oue [)ate		13
14 X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		9	9			(see instru	uctions)							14
15	NTEREST ON UNDERPAYMENT OF ESTIMATED TA	X													15
16	2017 Mississippi income tax liability (see instructions)						CA	LCULA	TION			ИАТЕ 999			NT 16
₁₇ 1 ₁₈ 2	Multiply the amount on line 1 by 80% and enter the result						2					999			17
193	2016 Mississippi income tax liability (see instructions)						3					999			19
204	Enter the lesser of line 2 or line 3 (see instructions)						4			9	999	999	99	99	20
21												$\perp \! \! \perp$			21
22	INTEREST CALCULATION	A	A 15 20	17	H.	B			C	2047	+	le.	D 15 1	040	22
23 24 5	Required installments Enter 1/4th (.25) of line 4 in columns A	Apr.	15, 20	17	J	une 15	o, 207 <i>f</i>	Sept	t. 15,	2U1/	+	Jan.	. 15, 2	.018	23
24 J 25		99999	999	999	999	999	99999	9999	99	999	999	999	99	999	9 9 ₂ ;
²⁶ 6	Income tax withheld (column (A) only) and estimated tax paid														26
27	(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	9999	99999	9999	99	999	999	999	99	999	9 9 ₂₇ 28
29 7 30 31	Overpayment (negative) or underpayment (positive) - carryforward (from line 8) any overpayment or underpayment from previous column(s) line 8.				999	9999	99999	9999	99	999	999	999	99	999	29 9 ₃₀ 31
32 8	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	9999	99999	9999	99	999:	999	999	99	999	32 9 9 ₃₃
34 9 35 36	Enter percentage of interest (compute interest at 6/10 of 1% per month from payment due date until paid or next payment due date, whichever is earlier)	999	9.9	999	9	999	.9999	99	9.	999	9	99	9.	999	34 9 9 ₃₅ 36
37 10															37
38 39	zero)	99999	999	999	999	9999	99999	9999	199	999	9 9!	3 99	99	999	39 ₃₈ 38
40 11	Total underestimate interest due (enter the total of line 10, columns A through D)						11			9:	999	999	99	99	40
	LATE FILING PENALTY														42
43 44 1 2	Balance due (from Form 80-105 (Resident), page 1, line 34 or from	Form 80	205				12			91	990	999	99	99	43
15	(Non-Resident/Part-Year), page 1, line 35 or Form 80-110 (EZ), line	: 18)					14)) .	,,,,			44
46 47	Late filing penalty (5% per month not to exceed 25% on amount of t minimum \$100; see instructions)	ax due, li	ne 1:	2,			13			9:	999	999	99	99	46
18	LATE PAYMENT INTEREST AND PENALTY														48
49										0.	201	200	00	00	49
50 14 51	Balance due (from Form 80-105 (Resident), page 1, line 34 or from Part-Year), page 1, line 35 or Form 80-110 (EZ), line 18))	Form 80-	-205	(Non-F	Resid	ent/	14					999			50 51
52 15	Late payment interest (compute interest at 6/10 of 1% per month or line 14; see instructions)	the amo	unt c	f tax o	lue,		15			9:	999	999	99	99	52 53
54 16 55	Late payment penalty (compute penalty at 1/2% per month not to exof tax due, line 14; see instructions)	ceed 25°	% on	the ar	noun	t	16			9:	999	999	99	99	54 55
56 17	Total late payment interest and penalty (line 15 plus line 16)						17			9	999	999	99	99	56
	TOTAL LATE PAYMENT INTEREST AND PENALTY														58
59	<u></u>		+								201	0.00	0.0	0.0	59
50 18	Total interest and penalty (line 11 plus line 13 and line 17) Enter h Form 80-205, line 36 or Form 80-110, line 19.	nere and	on Fo	rm 80	-105,	line 3	5, 18			9	999	999	99	99	61
62															62
63)7 08 0 9 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 4	5 46 47	48 49 50	51 52 5	3 54 55 5	6 57 58 59 60	61 62 63 64	65 66	67 68 69 7	0 71 7	2 73 74	75 76	77 78 7	9 80

4	3-17-32-73-000 (FeV F)170 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 7	
5	Individual Income Tax	
	Interest and Penalty Worksheet Instructions	
3		
Use For	m 80-320 if your 2017 Mississippi income tax liability exceeds \$200 to calculate interest on underpayment of estimated tax.	Th
form is a	also used to calculate late payment interest and penalty, and the late filing penalty for the Resident Individual Income Tax R	etui
(Form 80	0-105), the Non-Resident/Part-Year Resident Return (Form 80-205) and EZ Individual Income Tax Return (Form 80-110).	
2		
₃Specifi	c Line Instructions	
4		
₅ Excepti	ons	
6		
7 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	
8	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	
9	the close of the income year and tax shown due is paid.	
20		
1 X	Filing requirements met after payment due date - compute interest in applicable columns and provide an explanation below.	
2	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX
3	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
14	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX
25	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XΧ
6		2
7 Underes	stimate	2
8		2
Line 1	Enter your 2017 Mississippi net income tax liability from Form 80-105, line 20, (Resident), Form 80-205, line 22	
0	(Non-Resident/Part Year) or Form 80-110, line 6 (EZ). If your 2017 Mississippi Income Tax Liability is \$200 or less, do not	
1	complete the remainder of this form; no interest is due on underestimate of tax.	
2		
3 Line 3	Enter your 2016 Mississippi net income tax liability from Form 80-105, line 20, (Resident), Form 80-205, line 22	
4	(Non-Resident/Part-Year) or Form 80-110, line 6 (EZ).	
5		
6 Line 4	Enter the lesser of line 2 or line 3. If line 3 is zero and your 2017 Mississippi income tax liability (line 2) exceeds \$200	
7	and no estimate payments for the 2017 tax year were made, enter the amount from line 2.	
8		
₉ Late Fili	ng Penalty	
0		
Line 13	Enter late filing penalty due. Add penalty of 5% per month, not to exceed 25% in the aggregate, from the extension	
2	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,	П
3	line 35 (Non-Resident/Part-Year) or Form 80-110, line 18 (EZ). The penalty shall not be less than \$100.	П
4		П
	yment Interest and Penalty	
6		
	Enter balance due. From Form 80-105, line 34 (Resident) or Form 80-205, line 35 (Non-resident/Part-Year) or	
8	Form 80-110, line 18 (EZ).	
9		
	Enter late payment interest due. Add interest of 6/10 of 1% per month from the original due date of the return, April 15th,	
1	on the amount of tax due from line 14.	
2		
	Enter late payment penalty due. Add penalty of 1/2% per month, not to exceed 25% in the aggregate, from the original due	
4	date of the return, April 15th, on the amount of tax due from line 14.	,
s Line 17	Enter the total late payment interest and penalty by adding line 15 and line 16.	
Total In	terest and Penalty	
line 18	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).	
	, , , , , , , , , , , , , , , , , , ,	
2		
3		

Underestimate C								
Required installments. Enter 1/4th (.25) of line 4 in each		Example						
ntor in each column A through I)	h columns A throug	Jh D. Divide the ai	mount on Line 4 by	y (4) four and				
nter in each column A through D.								
ncome tax withheld (column A only) and estimated	tax naid For colu	ımn (A) onl v ente	r the total overna v	ment from nr				
tax paid as of payment due dates on line 6. If line 6 is equal to or more than line 4 for all payment periods, stop here; you do								
ot owe the penalty.								
)vernayment (negative) or undernayment (nositive) - c	arryforward (from li	ne 8) any overnav	ment or undernavr	nent from				
	arry formal a (normal	is syany sverpay.	noncor andorpay.					
Inderestimate subject to interest (line 5 minus line 6 plu	us line 7); enter res	ult here and on lin	e 7, columns B thr	ough D.				
inter percentage of interest (compute interest at 6/10 o	of 1% per month fro	m payment due da	ate until paid or ne	xt payment du				
nterest due (multiply line 9 by line 10) if line 8 is nega	itive enter zero on	line 10.						
		an overpayment i	s due, enter here a	and on				
orm 80-105, line 29, Form 80-205, line 31 or Form 80-	·110, line 14.							
ST ON UNDERPAYMENT OF ESTIMATED TAX	(
		CALC	CULATION OF ESTI					
		1		6520				
		2		5216				
		3		4510				
e lesser of line 2 or line 3 (see instructions)		4		4510				
								
INTEREST CALCULATION				D				
	Apr-15-2017	Jun-15-2017	Sept-15-2017	Jan-15-2018				
	1127 50	1127 50	1127 50	1127.5				
	1127.30	1127.50	1127.50	1127.3				
	1500 00	1000 00	500 00	0.0				
	1300.00	1000.00	300.00	- 0.0				
		(372,50)	(245,00)	382.5				
stimate subject to interest (line 5 minus line 6 plus line 7).		(3)=(3)	(====,					
	(372.50)	(245.00)	382.50	1510.0				
preparage of interest (compute interest at 6/10 of 1% per		(= = = ; ; ;						
	0.012	0.018	0.024	0.01				
t due (multiply line 8 by line 9: if line 8 is negative, enter								
	0.00	0.00	9.18	27.1				
nderestimate interest due (enter the total of line 10.								
		11		36.3				
	rear, estimated tax paid and/or withholding as of part paid as of payment due dates on line 6. If line 6 is each paid as of payment due dates on line 6. If line 6 is each payment (negative) or underpayment (positive) - corevious column(s) line 8. Underestimate subject to interest (line 5 minus line 6 plus enter percentage of interest (compute interest at 6/10 column) late, whichever is earlier). Interest due (multiply line 9 by line 10) if line 8 is negated as a line form 80-105, line 29, Form 80-205, line 31 or Form 80-105, line 29, Form 80-205, line 31 or Form 80-105, line 29, Form 80-205, line 31 or Form 80-105, line	rear, estimated tax paid and/or withholding as of payment due date. ax paid as of payment due dates on line 6. If line 6 is equal to or more that the part of the penalty. Overpayment (negative) or underpayment (positive) - carryforward (from line forevious column(s) line 8. Underestimate subject to interest (line 5 minus line 6 plus line 7); enter restinter percentage of interest (compute interest at 6/10 of 1% per month from late, whichever is earlier). Interest due (multiply line 9 by line 10) if line 8 is negative enter zero on fortal underestimate interest due (enter the total of line 10, columns A-D) if form 80-105, line 29, Form 80-205, line 31 or Form 80-110, line 14. ESST ON UNDERPAYMENT OF ESTIMATED TAX Ississispipi income tax liability (see instructions) The amount on line 1 by 80% and enter the result lississispipi income tax liability (see instructions) The lesser of line 2 or line 3 (see instructions) The lesser of line 4 (see line 4 (see l	rear, estimated tax paid and/or withholding as of payment due date. In remaining colunax paid as of payment due dates on line 6. If line 6 is equal to or more than line 4 for all pay to lowe the penalty. Diverpayment (negative) or underpayment (positive) - carryforward (from line 8) any overpayment or underpayment (positive) - carryforward (from line 8) any overpayment (positive) - carryforward (positi	rear, estimated tax paid and/or withholding as of payment due date. In remaining columns B through D et ax paid as of payment due dates on line 6. If line 6 is equal to or more than line 4 for all payment periods, stop to to we the penalty. Diverpayment (negative) or underpayment (positive) - carryforward (from line 8) any overpayment or underpayment or underpayment or column(s) line 8. Inderestimate subject to interest (line 5 minus line 6 plus line 7); enter result here and on line 7, columns B three finer percentage of interest (compute interest at 6/10 of 1% per month from payment due date until paid or negate, whichever is earlier). Interest due (multiply line 9 by line 10) if line 8 is negative enter zero on line 10. Total underestimate interest due (enter the total of line 10, columns A-D) If an overpayment is due, enter here at form 80-105, line 29, Form 80-205, line 31 or Form 80-110, line 14. EST ON UNDERPAYMENT OF ESTIMATED TAX [CALCULATION OF ESTIMATED TAX [Interest due tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result lississippin income tax liability (see instances on the result listing tax listing tax listing tax listing tax listin				