Form 80-320-18-3-1-000 (Rev. 07/18)

Form 80-320-18-3-1-000 (Rev. 07/18)	
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	37 3 M ississippi 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

04			Individ Interest and	ual Inc Penal	ome Ta	ax 'ksheet							04
06 Ta:	xpayer First Name	Initial La	ist Name			SSN			0(200	999	٥٥	06
			XXXXXXXXXXX st Name	xxxxx	xxxxx								07 08
09	ouse First Name					Spou	ise SSN		99	3999	999	99	09
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXX	XXXXXX	XXXXX	X	Farmers	or Fisherm	en (see inst	ructions	5)		10 11
12X	9x9x9x9x9x9x9x9x9x9x9x	9x9x	9X9X9X9X9X	x9x9x9	x9x9x	[12
13 Cit		State	Zip	C	ounty Code	X	Filing Re		Met Afte	r Due	Date		13
	*****	XX	99999		99		(000 11014	iotionio)					14
	NTEREST ON UNDERPAYMEN		ESTIMATED T	4X								(1.1.1.1.)	15
16 17 1	2018 Mississippi income tax liability (see	ainstruction	ne)				CAL	LCULATIO				_	
17 1 18 2	Multiply the amount on line 1 by 80% a						2				999: 999:		17 18
18- 19 3	2017 Mississippi income tax liability (see						3				999		19
₂₀ 4	Enter the lesser of line 2 or line 3 (see in		1				4				999		20
21											,,,,		21
22					A	В		С			D		22
23	INTEREST CALCUL			Apr. 1	5, 2018	June 15	, 2018	Sept. 15,	2018	Ja	n. 15, 2	2019	23
24 5	Required installments Enter 1/4th (.2	5) of line	e 4										24
25				99999	999999	999999	99999	999999	99999	<u>)99</u>	999	999	925
26	Income tax withheld (column A only)		timeted tex noid										26
27 6	(enter total estimated tax paid as of pay			99999	999999	999999	99999	999999	99999	399	999	999	927
28			,									_	28
²⁹ 7	Overpayment (negative) or underpaym	ent (posi	tive) - carryforward	_									29
30	(from line 8) from previous column(s) lin	ne 8.		_		999999	99999	999999	99999	1999	999	999	930
31 32 8	Underestimate subject to interest (line s	5 minue	ling 6 plus ling 7):									_	31
320	enter result here and on line 7, columns			9999	ممممم	ممممم	aaaa	999999	aaaa	399	aaa	ممم	922
34 9	Enter percentage of interest (compute i	interest a	at 5/10 of 1% per							<u>, , , , , , , , , , , , , , , , , , , </u>	<u>, , , , , , , , , , , , , , , , , , , </u>		34
35 36	month from payment due date until paid date, whichever is earlier)			999	.9999	999	.9999	999.	9999	9	99.	999	9 ₃₅
37 10	Interest due (multiply line 8 by line 9; if	line 8 is	negative, enter										37
38	zero)			99999	999999	999999	99999	999999	99999	<u>)99</u>	999	999	9 ₃₈
39													39
40 11	Total underestimate interest due (en	ter the to	otal of line 10, colun	nns A throu	ıgh D)		11		999	<i>)</i> 999	999:	99	40
41 42	LATE FILING PENALTY												12
43											0.0.5	0.0	43
44 12 45	Balance due (from Form 80-105 (Resid (Non-Resident/Part-Year), page 1, line				205		12		999	<i>)</i> 999	999:	99	44 45
45 46 13	Late filing penalty (5% per month not to			1	ne 12,		13		999	999	999	99	45
47	minimum \$100; see instructions)												47
48	LATE PAYMENT INTEREST AN	ND PEN	NALTY										48
49													49
50 14 51	Balance due (from Form 80-105 (Resid Part-Year), page 1, line 35 or Form 80-			n Form 80-:	205 (Non-F	Resident/	14		999) 99:	999	99	50 51
52 15 53	Late payment interest (compute interes line 14; see instructions)	st at 5/10	of 1% per month o	n the amou	unt of tax d	lue,	15		999	999	999	99	52 53
54 16 55	Late payment penalty (compute penalty of tax due, line 14; see instructions)	y at 1/2%	per month not to e	exceed 25%	% on the ar	mount	16		999	999	999	99	54 55
₅₆ 17	Total late payment interest and pena	lty (line	15 plus line 16)				17		999	999	999	99	56
57 58	TOTAL INTEREST AND PENAL	TY											57 58
59													59
60 18	First-time homebuyer penalty (see instr	uctions)					18		999	999	999	99	60
61 62 19	Total interest and penalty (line 11 plu			3) Enter he	re and on	Form 80-10	5, 19		999	999	999	99	61 62
63	line 35, Form 80-205, line 36 or Form 8	80-110, I	ine 19.	0 44 42 42 44 45	40 47 40 40 50	54 50 50 54 55 5	6 67 69 50 60 1	C1 C2 C2 C1 C5 C2	67.69.69.70.7	4 70 70 -	A 75 70 -	7 70 70	63

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

4	0 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 8
5	Individual Income Tax
5 7	Interest and Penalty Worksheet Instructions
form is a	m 80-320 if your 2018 Mississippi income tax liability exceeds \$200 to calculate interest on underpayment of estimated tax. T also used to calculate late payment interest and penalty, and the late filing penalty for the Resident Individual Income Tax Ret D-105), the Non-Resident/Part-Year Resident Return (Form 80-205) and EZ Individual Income Tax Return (Form 80-110).
3 Specifi	c Line Instructions
4	
₅Excepti	
6	Ourse inserve from forming on fighting is at location thirds of tatal annes inserve and (a) estimate toy asid by the 15th day of
7 X 8 9	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.
0 1 X 2	Filing requirements met after payment due date - compute interest in applicable columns and provide an explanation below. x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9
3	<u>x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9</u>
.4	<u>x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9</u>
5	<u>x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9x9</u>
⁷ Undere	stimate
8	
9 Line 1	Enter your 2018 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 2018 Mississippi Income Tax Liability is \$200 or less, do not complete the remainder of this form; no interest is due on underestimate of tax.
1	
2 3 Line 3	Enter your 2017 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 7	Enter the lesser of line 2 or line 3. If line 3 is zero and your 2018 Mississippi income tax liability (line 2) exceeds \$200 and no estimate payments for the 2018 tax year were made, enter the amount from line 2.
8 . I ato Fili	ing Penalty
Line 13	Enter late filing penalty due. Add penalty of 5% per month, not to exceed 25% in the aggregate, from the extension
3	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.
⁴ 5 Late Pa	yment Interest and Penalty
7 Line 14	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).
9 60 Line 15	Enter late payment interest due. Add interest of 5/10 of 1% per month from the original due date of the return, April 15th, on the amount of tax due from line 14.
2	
4	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.
	Enter the total late payment interest and penalty by adding line 15 and line 16.
₀ ₀8 Total In	terest and Penalty
59	
60 Line 18	Enter the first-time homebuyer penalty due. Add penalty of 10% for withdrawal of any unqualified costs. (See Form 80-100, Instruction Booklet for more details).
⁵²	Enter the total interest and penalty by adding line 11 plus line 13, line 17 and line 18. Enter here and on Form 80-105, line 35

63 Line 19 Enter the total interest and penalty by adding line 11 plus line 13, line 17 and line 18. Enter here and on Form 80-105, line 35 63 06 07 08 09 10 (Résideht), '51º Formi 80-205;'9iñe 36º (NSA-Résident/Part-Véart) '56º Formi 80-1276, 'fifié 139 (世空).'

Form	80-320-18-3-3-000	(Rev. 07/18)

		sissippi al Income Tax	,		
· 					
	Underestimate (somputation	zampie		
Line 5	Required installments. Enter 1/4th (.25) of line 4 in eac enter in each column A through D.	h columns A throug	h 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 pa tax paid as of payment due dates on line 6. If line 6 is of	ayment due date.	In remaining colur	nns B through D e	nter estimated
	not owe the penalty.				o noro, you do
Line 7	Overpayment (negative) or underpayment (positive) - c	arryforward (from lij	ne 8) any overnav	ment or undernavr	ment from
	previous column(s) line 8.		ie e) any everyay		
Line 8	Underestimate subject to interest (line 5 minus line 6 pl	us line 7); enter res	ult here and on lin	e 7, columns B thr	ough D.
Line 9	Enter percentage of interest (compute interest at 5/10 c	of 1% per month fro	m payment due da	ate until paid or ne	xt payment due
	date, whichever is earlier).				
			Une 40		
Line 10) Interest due (multiply line 9 by line 10) if line 8 is nega	itive enter zero on	line 10.		
Line 11	Total underestimate interest due (enter the total of line	10 columns A throu	igh D) If an overn	avment is due, ent	er here and on
	Form 80-105, line 29, Form 80-205, line 31 or Form 80-		igh D) h an overp	ayment is due, ent	
Examp					
=//#//IP					
INTE	REST ON UNDERPAYMENT OF ESTIMATED TAX	κ			
			CALC	CULATION OF ESTI	MATE PAYMENT
1 2018	B Mississippi income tax liability (see instructions)		CAL (CULATION OF ESTI	
	B Mississippi income tax liability (see instructions) iply the amount on line 1 by 80% and enter the result		1 2	CULATION OF ESTI	6520 ₀₀ 5216 ₀₀
2 Mult 3 201	iply the amount on line 1 by 80% and enter the result 7 Mississippi income tax liability (see instructions)		1	CULATION OF ESTI	6520.00 5216.00 4510.00
2 Mult 3 201	iply the amount on line 1 by 80% and enter the result		1	CULATION OF ESTI	6520 ₀₀ 5216 ₀₀
2 Mult 3 2017	iply the amount on line 1 by 80% and enter the result 7 Mississippi income tax liability (see instructions)		1 2 3 4		6520.00 5216.00 4510.00 4510.00
2 Mult 3 2017	iply the amount on line 1 by 80% and enter the result 7 Mississippi income tax liability (see instructions)	A Apr-15-2018	1 2 3 4 B	c	6520.00 5216.00 4510.00 4510.00
2 Mult 3 2017 4 Ente	iply the amount on line 1 by 80% and enter the result 7 Mississippi income tax liability (see instructions) er the lesser of line 2 or line 3 (see instructions) INTEREST CALCULATION	A Apr-15-2018	1 2 3 4		6520.00 5216.00 4510.00 4510.00
2 Mult 3 2017 4 Ente 5 Req	iply the amount on line 1 by 80% and enter the result 7 Mississippi income tax liability (see instructions) er the lesser of line 2 or line 3 (see instructions)	Apr-15-2018	1 2 3 4 4 Jun-15-2018	C Sept-15-2018	6520.00 5216.00 4510.00 4510.00 D Jan-15-2019
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2 Mult 3 2017 4 Ente 5 Req throu 6 Inco	iply the amount on line 1 by 80% and enter the result 7 Mississippi income tax liability (see instructions) are the lesser of line 2 or line 3 (see instructions) INTEREST CALCULATION uired installements Enter 1/4th (.25) of line 4 in columns A ugh D) mee tax withheld (column A only) and estimated tax paid	Apr-15-2018	1 2 3 4 4 Jun-15-2018	C Sept-15-2018	6520.00 5216.00 4510.00 4510.00 D Jan-15-2019
1 2018 2 Mult 3 2017 4 Ente 5 Req throu 6 Incc (ente	iply the amount on line 1 by 80% and enter the result 7 Mississippi income tax liability (see instructions) er the lesser of line 2 or line 3 (see instructions) INTEREST CALCULATION uired installements Enter 1/4th (.25) of line 4 in columns A ugh D)	Apr-15-2018	1 2 3 4 4 Jun-15-2018	C Sept-15-2018	6520.00 5216.00 4510.00 4510.00 D Jan-15-2019 1127.50
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