

Mississippi

Sales & Special Tax Return

DO NOT STAPLE THIS RETURN

Instructions

Filling in the return

Use black ink when preparing your return. Print your numbers like this:

1 0 0 0 - 1 2 3 4

Sending in the return

Include this return and your check or money order for the amount on Line 22 to the **Department of Revenue, P.O. Box 960, Jackson, MS 39205.**

Account Number

If your return does not have your account number preprinted, enter your account number in the field provided beneath the area for your name.

Filing Period

Enter the month, last day of the month, and year this return covers in the boxes using numbers to indicate the month and year. For example, September, 2019 would be entered as

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

Quarterly and annual filers will enter their period the same way.

Tax Categories

The Sales & Special Tax Return is divided into four Tax Category sections and a Tax Summary section. The Tax Category sections are used to report your sales, deductions and tax by the category in which they occurred. Use only as many Tax Category sections as you have different categories. If you need to report more than four tax categories, you will need to file on TAP.

Lines 1a, 1b, 1c, and 1d

Enter the Tax Code from the Tax Category Table that is assigned to the category of tax you are reporting. Only one Tax Code should be used for each Tax Category.

Lines 2a, 2b, 2c, and 2d

Enter the total gross sales or for the category of tax you are reporting.

Lines 3a, 3b, 3c, and 3d

Enter Deductions by Tax Rate, that corresponds with the Schedule of Deductions on the back of the return.

Lines 4a, 4b, 4c, and 4d

Lines 2a, 2b, 2c, and 2d minus Lines 3a, 3b, 3c, and 3d.

Lines 5a, 5b, 5c, and 5d

Enter the Tax Rate from the Tax Category Table that corresponds to the category of tax you are reporting.

Lines 6a, 6b, 6c, and 6d

Lines 4a, 4b, 4c, and 4d multiplied by the rates on Lines 5a, 5b, 5c, and 5d.

Tax Summary

Line 7

Enter the Total of Lines 6a, 6b, 6c, and 6d for tax categories to which the vendor discount applies(Tax Codes 12, 13, 14, 15, 28, 56, 59, 65, and 74).

Line 8

Enter Excess Collections.

Line 9

Line 7 plus Line 8.

Line 10

Enter the result of Line 9 multiplied by 2%. This amount is limited to \$50 per return. The Vendor Discount is not allowed if your return is not filed and paid on time.

Line 11

Line 9 minus line 10.

Line 12

Enter the Total of Lines 6a, 6b, 6c, and 6d for tax categories to which the vendor discount doesn't apply(Tax Codes 60, 61, 64, 71, 72, and 80).

Line 13

Enter the total of Line 11 plus Line 12.

Line 14a

Enter the amount of wholesale tax paid on alcohol.

Line 14b

Enter the amount of wholesale tax paid on beer.

Line 14c

Enter the Tax Credit of items purchased for resale or other states' tax on interstate telecommunications only.

Line 15

Enter the total of Line 13 minus Lines 14a, 14b and 14c.

Line 16

Enter the total of Lines 6a, 6b, 6c, and 6d for tax categories representing a SPECIAL or SPECIAL CITY tax levy(Tax Codes 21, 25, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, and 99).

Line 17

Enter the result of Line 16 multiplied by 2%. This amount is limited to \$50 per return. The Vendor Discount(effective 3/01/2013) is not allowed if your return is not filed and paid on time.

Line 18

Enter the total of Line 16 minus Line 17.

Line 19

Enter the total of Line 15 plus Line 18.

Line 20

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

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Line 21

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

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

Line 22

Enter the net total of Lines 19, 20, and 21. This is the amount you should pay.

SCHEDULE OF ITEMIZED DEDUCTIONS

Line 1

Record sales and special tax included.

Line 2 through Line 8

Record all sales not subject to Mississippi Sales Tax on the line that most closely describes the type of sale. For example, sales of prescription drugs should be recorded on Line 6.

Line 9

Record all sales not subject to Mississippi Sales Tax that do not fit one of the types of sales on Lines 2 through 8.

Line 10

Enter the total of Lines 1 through 9. Transfer this total to Line 3a, 3b, 3c, or 3d in the Tax Category sections on the front of the return. The total should be split among the applicable rates of tax.

PRIME CONTRACTOR TAX SCHEDULE

All contractors who have qualified a construction contract with the Department of Revenue must complete this schedule. Persons or firms domiciled outside Mississippi are required to qualify and pay the 1 1/2% and the 3 1/2% contractor's tax due on the total contract amount before work is begun unless a surety bond is filed as provided by Section 27-65-21 in an amount sufficient to ensure payment of such taxes.

The first section of the schedule applies only to contracts subject to the 1 1/2% rate. The second section of the schedule applies only to contracts subject to the 3 1/2% rate. If a contract includes both rates of tax, the contract must be entered in both sections of the schedule. The totals of lines 6 and 10 for each rate should be transferred to the appropriate Tax Category section of the front of the return.

MPC# / Oil and Gas Well Driller # Column

Identify each tax payment with the complete 10-digit Material Purchase Number(MPC) or Oil or Gas Well Driller Number. The first two characters should be alpha characters(such as BB or PD). The next eight characters should be numeric characters(such as 12345678). Example:

B B 1 2 3 4 5 6 7 8

Compensation Received Column

If the tax is guaranteed by surety bond or the amount of the contract is \$75,000 or less, report the amount of progress payment received during the month. Also, report the amount of progress payments on prepaid contracts if the contract has exceeded the original contract amount.

Amount of Contractor's Tax Due Column

Enter the tax due on the amount of Compensation Received Column.

If you have any questions, please contact your local District Service Office. The contact information can be found on our website, www.dor.ms.gov.

TAX CATEGORY TABLE

Tax Category	Tax Code	Tax Rate	Vendor Discount
General Sales Tax Rate	74	7%	Yes
Trucks (greater than 10,000 lbs.), Mobile Homes and Aircraft	13	3%	Yes
Rental of Trucks (greater than 10,000 lbs.)	14	3%	Yes
Amusement for Public Owned Coliseums & Auditoriums	15	3%	Yes
Autos, Motor Homes, Light Trucks (10,000 lbs. or less).	56	5%	Yes
Rental of autos, light trucks (10,000 lbs. or less).	59	5%	Yes
Electric Power Associations	12	1%	Yes
Manufacturing Machinery, Industrial Fuel, Farm Tractors, Farm Implements, including replacement parts	65	1 1/2%	Yes
Sales or Construction of Floating Vessels - Non-Transportation	28	3 1/2%	Yes
Contracting - Manufacturing	60	1 1/2%	No
Contracting - Commercial, Non Residential	61	3 1/2%	No
Public Utilities - Non-Residential Consumer Sales	71	7%	No
Wholesale - Beer and Whisky	72	7%	No
Wholesale - Food and Drinks - Full Service Vending	64	8%	No
Interstate Telecommunications	80	7%	No
Jackson 1% Infrastructure Tax	21	1%	Yes
Tupelo Special City Tax	25	1/4%	Yes
1% Hotel/Restaurant Special Tax	89	1%	Yes
1% Restaurant Tax	90	1%	Yes
1% Special Tax	91	1%	Yes
2% Special Tax	92	2%	Yes
2% Special Tax	93	2%	Yes
3% Special Tax	94	3%	Yes
4% Special Tax	95	4%	Yes
5% Special Tax	96	5%	Yes
1 1/2% Special Tax	97	1 1/2%	Yes
2 1/2% Special Tax	98	2 1/2%	Yes
2% Hotel Special Tax	99	2%	Yes