Scanband Version of Use Tax Return 72-110-01-5

This form is not to be used by your taxpayer until the July 2001 tax period that is due by August 20, 2001. The use of the attached form prior to August 2001, will result in such form being sent back to the taxpayer without processing. A penalty may be assessed to you or the taxpayer.

MS Mississippi
Use Tax Return

Form 72-110-01-5-1-000 (Rev. 5/01)

UT

DIRECT 005

IMPORTANT: Photocopies or hand completions of this form are **NOT** acceptable.

Ad	AC		6a		2c		5d		8
Fn		PM		1b	4c		6d		9
Am		PO	2b		5c			1e	10
AT			4b		6c		2e		11
	2a		5b			1d	4e		12
	4a		6b		2d		5e		13
	5a			1c	4d		6e		14
							7		15

For Computer Use Only - Do Not Write Above This Line

Instructions Round to nearest dollar. Do not include pennies. See back for detailed instructions.

Please insert the appropriate Tax Code in the boxes provided. Your return cannot be processed without the Tax Code.

Copies or reproductions of the official form are **not** acceptable. This return must be filed, even if no tax is due.

Due Date: Due 1st to 20th; delinquent after 20th. No discount is allowed and penalty must be added if delinquent.

Staple Here

Tax Category

1a. Tax Code (From Table in Instructions)..... ▶ `75`
2a. Taxable Income or Purchases................................
3a. Rate of Tax (From Table in Instructions)................. `7%`
4a. Amount of Tax...
5a. Credit for Tax Paid Another State............................
6a. Tax Calculated - To Line 7 ....

Tax Category

1b. Tax Code (From Table in Instructions)..... ▶
2b. Taxable Income or Purchases................................
3b. Rate of Tax (From Table in Instructions)................
4b. Amount of Tax...
5b. Credit for Tax Paid Another State............................
6b. Tax Calculated - To Line 7 ....

Tax Category

1c. Tax Code (From Table in Instructions)..... ▶
2c. Taxable Income or Purchases................................
3c. Rate of Tax (From Table in Instructions)................
4c. Amount of Tax...
5c. Credit for Tax Paid Another State............................
6c. Tax Calculated - To Line 7 ....

Tax Category

1d. Tax Code (From Table in Instructions)..... ▶
2d. Taxable Income or Purchases................................
3d. Rate of Tax (From Table in Instructions)................
4d. Amount of Tax...
5d. Credit for Tax Paid Another State............................
6d. Tax Calculated - To Line 7 ....

Tax Category

1e. Tax Code (From Table in Instructions)..... ▶
2e. Taxable Income or Purchases................................
3e. Rate of Tax (From Table in Instructions)................
4e. Amount of Tax...
5e. Credit for Tax Paid Another State............................
6e. Tax Calculated - To Line 7 ....

Account Number ▶

Change of Status

☐ Address Change
Make changes above.
☐ Amended Return
☐ Additional Tax
☐ Final Return - Close Account

▶Filing Period

| | Monthly | Month | Year |
| | ☐ | ☐ | ☐ |

| | Quarterly OR Annual | First Month | Last Month | Year |
| | ☐ | thru ☐ | ☐ | ☐ |

You MUST use the filing period assigned by the Tax Commission. Only standard filing periods may be used. The periods are:
Quarterly: 01 to 03, 04 to 06, 07 to 09, or 10 to 12
Annual: 01 to 12

Tax Summary
(This Section Must be Completed)

7. Tax Calculated from Lines 6a, 6b, 6c, 6d, and 6e.................... ▶
8. Tax Calculated on Form 72-335-96-1..
9. Tax Due (Line 7 minus Line 8)..
10. Discount (2% of Line 9, Limited to $50.00 per Return)............. ▶
11. Net Tax Due (Line 9 minus Line 10)..
12. Penalty (See Instructions)..
13. Credit Adjustments (See Instructions).. ▶
14. Additional Assessments (See Instructions)...............................
15. Total Due.. ▶

I declare, under the penalties of perjury, that this return (including any accompanying schedules) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Mail Return To: **Mississippi Tax Commission**
P. O. Box 960
Jackson, MS 39205

_____
Signature of Taxpayer or Agent

_____   _____
Date   Phone

8/9	13/9 to 22/9	27/9to 36/9	41/9 to 50/9	55/9 to 64/9	68/9 to 77/9
8/10	19/10to22/10	35/10to36/10	41/10 to 50/10	55/10 to 64/10	68/10 to 77/10
8/11	17/11 to 22/11	27/11 to 36/11	41/11 to 50/11	63/11 to 64/11	68/11 to 77/11
8/12	21/12to22/12	27/12 to 36/12	41/12 to 50/12	55/12 to 64/12	68/12 to 77/12
	13/13 to 22/13	27/13 to 36/13	49/13 to50/13	55/13 to 64/13	68/13 to 77/13
	13/14 to 22/14	27/14 to 36/14	41/14 to 50/14	55/14 to 64/14	68/14 to 77/14
	13/15 to 22/15	35/15 to36/15	41/15 to 50/15	55/15 to 64/15	68/15 to 77/15
				55/16 to 64/16	68/16 to 77/16

For Computer Use Only - Do Not Write Above This Line

Instructions   Round to nearest dollar. Do not include pennies.
See back for detailed instructions.

Please insert the appropriate Tax Code in the boxes provided.
Your return cannot be processed without the Tax Code.

Copies or reproductions of the official form are **not** acceptable.
This return must be filed, even if no tax is due.

Due Date: Due 1st to 20th; delinquent after 20th. No discount is allowed and penalty must be added if delinquent.

The beginning and ending positions of each data box above are referenced in the box.

MS **Mississippi**
Use Tax Return

UT

Form 72-110-01-5-1-000 (Rev. 5/01)

DIRECT 005

IMPORTANT: Photocopies or hand completions of this form are **NOT** acceptable.

Y	125123457	35000	100000	0	0
N	0701	57	1000	0	56000
N	0	400000	0	0	50
N	75	20000	1000	0	55950
	500000	0	0	0	0
	35000	20000	0	0	0
	0	03	0	0	0
				56000	55950

For Computer Use Only - Do Not Write Above This Line

Instructions   Round to nearest dollar. Do not include pennies. See back for detailed instructions.

Please insert the appropriate Tax Code in the boxes provided. Your return cannot be processed without the Tax Code.

Copies or reproductions of the official form are **not** acceptable. This return must be filed, even if no tax is due.

Due Date: Due 1st to 20th; delinquent after 20th. No discount is allowed and penalty must be added if delinquent.

Staple Here

Tax Category

1a. Tax Code (From Table in Instructions)..... ▶ 75
2a. Taxable Income or Purchases................................ 500,000
3a. Rate of Tax (From Table in Instructions).................. 7%
4a. Amount of Tax... 35,000
5a. Credit for Tax Paid Another State............................
6a. Tax Calculated - To Line 7 35,000

1b. Tax Code (From Table in Instructions)..... ▶ 57
2b. Taxable Income or Purchases................................ 400,000
3b. Rate of Tax (From Table in Instructions).................. 5%
4b. Amount of Tax... 20,000
5b. Credit for Tax Paid Another State............................
6b. Tax Calculated - To Line 7 20,000

1c. Tax Code (From Table in Instructions)..... ▶ 3
2c. Taxable Income or Purchases................................ 100,000
3c. Rate of Tax (From Table in Instructions).................. 1%
4c. Amount of Tax... 1,000
5c. Credit for Tax Paid Another State............................
6c. Tax Calculated - To Line 7 1,000

1d. Tax Code (From Table in Instructions)..... ▶
2d. Taxable Income or Purchases................................
3d. Rate of Tax (From Table in Instructions)..................
4d. Amount of Tax...
5d. Credit for Tax Paid Another State............................
6d. Tax Calculated - To Line 7 ....

1e. Tax Code (From Table in Instructions)..... ▶
2e. Taxable Income or Purchases................................
3e. Rate of Tax (From Table in Instructions)..................
4e. Amount of Tax...
5e. Credit for Tax Paid Another State............................
6e. Tax Calculated - To Line 7 ....

John Adam Doe
1473 Meadow Ln
Jackson, MS 39212

Account Number ▶ 125-12345-7

Change of Status

X Address Change
   Make changes above.

Amended Return

Additional Tax

Final Return - Close Account

▶ **Filing Period**

Monthly   Month   Year
               07   01

Quarterly OR Annual   First Month   Last Month   Year
                                          thru

You MUST use the filing period assigned by the Tax Commission. Only standard filing periods may be used. The periods are:
Quarterly: 01 to 03, 04 to 06, 07 to 09, or 10 to 12
Annual: 01 to 12

Tax Summary
(This Section Must be Completed)

7. Tax Calculated from Lines 6a, 6b, 6c, 6d, and 6e..................... ▶ 56,000
8. Tax Calculated on Form 72-335-96-1.......................................
9. Tax Due (Line 7 minus Line 8).. 56,000
10. Discount (2% of Line 9, Limited to $50.00 per Return).............. ▶ 50
11. Net Tax Due (Line 9 minus Line 10).. 55,950
12. Penalty (See Instructions)...
13. Credit Adjustments (See Instructions)....................................... ▶
14. Additional Assessments (See Instructions)...............................
15. Total Due... ▶ 55,950

I declare, under the penalties of perjury, that this return (including any accompanying schedules) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Mail Return To: **Mississippi Tax Commission**
P. O. Box 960
Jackson, MS 39205

_____
Signature of Taxpayer or Agent

_____   _____
Date   Phone

Mississippi
Use Tax Return

DO NOT STAPLE THIS RETURN

Instructions

Filling in the return

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

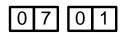| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

Sending in the return

Include this return and your check or money order for the amount on Line 15 in the envelope   provided and mail to the **Tax Commission, P.O. Box 960, Jackson, MS 39205.**
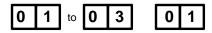
Account Number

If your return does not have your account number preprinted, or if you are filing a return without a label, enter your account number in the boxes provided beneath the label or area for your name and address.

Filing Period

Enter the month(s) and year this return covers in the boxes using numbers to indicate the month and year. For example, July, 2001 would be entered as

| 0 | 7 | | 0 | 1 |

First Quarter, 2001 would be entered as:

| 0 | 1 | to | 0 | 3 | | 0 | 1 |

You must use a standard filing period. The use of any other period may cause a penalty notice to be issued.
Monthly must be 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, or 12.
Quarters must be 01 to 03 (Jan thru Mar), 04 to 06 (Apr thru June), 07 to 09 (July thru Sept), or 10 to 12 (Oct thru Dec).
Annual must be 01 to 12 (Jan thru Dec).

If you are filing for a period other than monthly , use the quarterly boxes to indicate the period covered by this return.

Tax Categories

The Use Tax Return is divided into five Tax Category sections and a Tax Summary section. The Tax Category sections are used to report your sales, purchases, tax credit paid to another state, 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 five tax categories, use the Supplemental Use Tax Return provided. If you need a Supplemental Use Tax Return, call 601-923-7000.

Lines 1a, 1b, 1c, 1d, and 1e
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. If you have more than five categories, use the Supplemental Use Tax Return.

Lines 2a, 2b, 2c, 2d, and 2e
Enter the total gross sales or purchases for the category of tax you are reporting.

Lines 3a, 3b, 3c, 3d, and 3e
Enter the Tax Rate from the Tax Category Table that corresponds to the category of tax you are reporting.

Lines 4a, 4b, 4c, 4d, and 4e
Lines 2a, 2b, 2c, and 2d times Lines 3a, 3b, 3c, 3d, and 3e.

Lines 5a, 5b, 5c, 5d, and 5e
Enter the tax credit being claimed for tax paid to another state.

Lines 6a, 6b, 6c, 6d, and 6e
Lines 4a, 4b, 4c, 4d, and 4e minus Lines 5a, 5b, 5c, 5d, and 5e.

Tax Summary

Line 7
Enter the total of Lines 6a, 6b, 6c, 6d, and 6e.

Line 8
Enter the total from the Schedule of Equipment for Use in Mississippi (Form 72-335-95-1) if you are using it.

Line 9
Enter the total of 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 on time.

Line 11
Enter the result of Line 9 minus Line 10.

Line 12
Enter the applicable penalty if the return is filed late. The minimum penalty is 10%.

Line 13
Enter any authorized credit memos. Only credit memos received from the Tax Commission should be entered on this line.

Line 14
Enter any additional assessments.   Only additional assessments received from the Tax Commission should be entered on this line.

Line 15
Enter the net total of Lines 11, 12, 13, and 14. This is the amount that you should pay.

Tax Category Table		
Tax Category	**Tax Code**	**Tax Rate**
Farm Tractors & Electric Power Associations	3	1%
Manufacturing Machinery & Industrial Fuel	66	1 1/2%
Industrial Fuel Used In The Production Of Electrial Power By A Electrical Utility Company		
Effective July 1, 2000 through June 30 2001 Effective July 1, 2001 through June 30, 2002 Effective July 1, 2002 through June 30, 2003 Effective After July 1, 2003	85 86 87	1.125% 0.75% 0.375 Exempt
Trucks (greater than 10,000 lbs.), Mobile Homes, Semitrailers, Aircraft, etc.	4	3%
Autos, Light Trucks (10,000 lbs. or less)	57	5%
Sales or Construction of Floating Vessels - Non-Transportation	29	3 1/2%
General Use Tax Rate	75	7%

Key to Data Fields for the Mississippi Use Tax Form 72-110-01-5

Key to the data fields for the use tax form scanband version for 2001/2002, Form Number 72-110-01-5. All grid locations are presented as: x/y the beginning location to x/y as the ending location on the 10/6 grid.

Page 1

> The top left corner of the barcode is located at position 6/4 to 20/4.
> The top right registration mark is located at the top right corner at grid 80/4.
> The lower left corner of the scanband must be located on the left and bottom edge of grid 6/19.
> **"MS" to the left of the header must begin at grid 26/4 and end at grid 27/4 and is in a Courier 12pt.**
> **The "UT" in the right corner begins in grid space 70/4 and ends at grid 73/4 and is Arial 18 pt.**

If a draft version of this form is released in your software, the print function must be disabled. If a draft version is filed, it will be returned to the taxpayer and a penalty may apply to you or your customer.

Provider forms are only accepted after approval. It is not acceptable for a taxpayer to print out a blank copy of the form and hand complete it. A hand completed version of a provider form will be sent back to the taxpayer and a penalty may apply to you or your customer. All forms must be original laser printed forms. **Photocopies are NOT acceptable**.

The following is the labeling and the description of the items to be included in the Scanband of this form. The beginning and ending data positions are included in one of the templates for this form. The field length is included in this key for each data position. Grid positioning given is from the first grid space and through the last grid space included in a data field. (Example 27/10 to 36/10 is 10 grid spaces). You should use this information to position the data on the returns. Do not use a grid overlay to determine the positions from a printed paper form. The field length specified assumes using a **Courier 12pt. font or OCR-A 12pt. font,** which are the required fonts. All data fields in the scanband should be right justified. All fields in the scanband must be filled. If the field is blank, a "0" should be used for numeric field; and "N" for all alpha and alpha/numeric fields.

The money field in the scanband should **not** contain any commas, cents, decimals or other formatting information except for the negative signs (-) as a leading indicator for any negative amount. The amounts in the body of the return **should** contain commas. Pennies should always be rounded to whole dollars. No pennies or decimals should be anywhere in the return. Example -123,456 in the body of the form would appear a -123456 in the scanband.

Front (Page 1) of the form:

Field Name	Description
AC	Account Number - The account number field should be 9 digits long and contain leading zeros. Example 101-23456-7 in the body of the form would appear as 001234567 in the scanband. Data position is 13/9 to 22/6.
PM	Period Monthly - Period of return if taxpayer is a monthly filer. Example - July of 2001 should appear as 07 01 in the body of the form but as 0701 in the scanband.This field is 4 characters long. Data position is 19/10 to 22/10. If other than monthly filer, should enter "0" zero in the scanband and leave blank in the body.
PO	Period Other - Period of return if taxpayer is filing quarterly or annual. Example - The third quarter of 2001 sales tax year should appear as 07 09 01 in the body of the form but as 070901 in the scanband. Allowable periods are: Quarterly - July thru Sept., 2001, Oct. thru Dec., 2001, Jan. thru Mar., 2002 and Apr. thru June, 2002. Annual - Jan. thru Dec., 2001. If none of these periods apply, enter a "0" zero in the scanband and leave a blank in the body.This field is 6 characters long. Data position is 17/11 to 22/11.
AD	Address Change - Should be Y or N in the scanband. X or blank in the body of the form. If this is Y, then the new address should be entered in the address field in the body of the form. This field is 1 character long. Data position is 8/9.
FN	Final Return - Should be Y or N in the scanband. X or blank in the body of the form. This should be checked if this is the last return and the account should be closed. This field is 1 character long. Data position is 8/10.
AM	Amended Return - Should be Y or N in the scanband. X or blank in the body of the form. If checked, this return should replace the original return, not supplement it. This field is 1 character long. Data position is 8/11.
AT	Additional Tax - Should be Y or N in the scanband. X or blank in the body of the form. If checked, this is additional tax return that should supplement the original return. This field is 1 character long. Data position is 8/12.

1a, 1b, 1c, 1d, 1e	These are the tax codes that determine the proper rates. See the handprint return instructions for a list of the tax codes and explanations. These fields are 2 characters long. Data positions are as follows: 1a - 21/12 to 22/12, 1b - 35/10 to36/10, 1c - 35/15 to 36/15, 1d - 49/13 to 50/13, and 1e - 63/11 to 64/11.
2a, 2b, 2c, 2d, 2e	These fields are money fields. These fields are 10 characters long. Data positions are as follows: 2a - 13/13 to 22/13, 2b - 27/11 to 36/11, 2c - 41/9 to 50/9, 2d - 41/15 to 50/15, 2e - 55/12 to 64/12.
4a, 4b, 4c, 4d, 4e	These fields are money fields. These fields are 10 characters long. Data positions are as follows: 4a - 13/14 to 22/14, 4b - 27/12 to 36/12, 4c - 41/10 to 50/10, 4d - 41/15 to 50/15, 4e - 55/13 to 64/13.
5a, 5b, 5c, 5d, 5e	These fields are money fields. These fields are 10 characters long. Data positions are as follows: 5a - 13/15 to 22/15, 5b - 27/13 to 36/13, 5c - 41/11 to 50/11, 5d - 55/9 to 64/9, 5e - 55/14 to 64/14.
6a, 6b, 6c, 6d, 6e	These fields are money fields. These fields are 10 characters long. Data positions are as follows: 6a - 27/9 to 36/9, 6b - 27/14 to 36/14, 6c - 41/12 to 50/12, 6d - 55/10 to 64/10, 6e - 55/15 to 64/15.
7	This is a money field and is 10 characters long. Data position is 55/16 to 64/16.
8	This is a money field and is 10 characters long. Data position is 68/9 to 77/9.
9	This is a money field and is 10 characters long. Data position is 68/10 to 77/10.
10	This is a money field and is 10 characters long. Data position is 68/11 to 77/11.
11	This is a money field and is 10 characters long. Data position is 68/12 to 77/12.
12	This is a money field and is 10 characters long. Data position is 68/13 to 77/13.
13	This is a money field and is 10 characters long. Data position is 68/14 to 77/14.
14	This is a money field and is 10 characters long. Data position is 68/15 to 77/15.
15	This is a money field and is 10 characters long. Data position is 68/16 to 77/16.