

# Mississippi Registration Application Forms and Instructions

## Completing the Application

This application must be typed or printed. Please use black or blue ink when preparing the application. Incomplete forms will be returned to the applicant without processing. You must complete one application for each business location you are registering. After completion of the application, mail it to the District Service Office for the county where your business is located.

**NOTICE:** If you have a finally determined tax liability with the State of Mississippi, you do not qualify for a sales tax permit. A "finally determined tax liability" means any state tax, fee, penalty and/or interest amount owed by a taxpayer to the Mississippi Department of Revenue where the assessment of the liability has been made against that taxpayer as provided by law and such assessment is not subject to any further timely filed administrative or judicial review.

## Contact for Additional Information

The taxes covered by this application are listed in Section A. If you want to apply for an account for a tax that is not listed or you have any other questions, please contact the Department of Revenue at (601) 923-7000 or the District Service Office for the county where your business is located.

## Section A: Taxes to Register For

All applicants must complete this section. Place an "X" in the box(es) to indicate the tax type(s) for which you are applying.

## Section B: Business Information

All applicants must complete this section.

### 1. Type of Ownership

Place an "X" in the box that describes the business's type of ownership.

### 2. Identification

Enter your Federal Employer Identification Number (FEIN) if the business is a corporation or partnership. If your business is a sole proprietorship, enter the owner's Social Security Number and FEIN, if applicable. If a FEIN has been applied for, but has not been received, you should write "applied for" on the dotted line.

A copy of your Driver's license or other picture ID will be required if you are registering as a sole proprietor and for each partner in a Limited or General Partnership.

### 3. Non-Profit Status

Place an "X" in the box if you have a corporation or other entity type and are claiming the non-profit status. You must attach documentation to substantiate this claim, such as information from the IRS allowing the non-profit status.

### 4. Legal Name

For a Sole Proprietorship, provide the owner's full name and for a corporation or partnership, provide the corporation's or partnership's name.

### 5. Trade Name

Provide the name by which the taxpayer does business or the one that is known to the public.

### 6. Headquarters Address or Home Address

Provide the corporation or partnership headquarters' address or the sole proprietor's home address on this line. This cannot be a P.O. Box number; it must be a street address.

### 7. Mailing Address

Provide the address where business mail should be sent. If the mailing address is different for the different tax accounts, attach a separate sheet indicating the correct mailing address for each of the different tax accounts.

### 8. MS Physical Address

Provide the specific street address in Mississippi where the business is located. This cannot be a P.O. Box number; it must be a street address. Remember that if you have more than one business location, a separate application must be completed for each location.

## 9. Phone Numbers & E-mail

Enter the contact information for the individual or department responsible for preparing and filing the tax returns for the tax type and who should be contacted with questions about the accounts should be entered.

## 10. Description or Nature of Business

Describe the product you intend to sell or the service you intend to provide.

## Section C: For Corporations and Partnerships Only

### 11. State of Incorporation

Write the state in which your corporation or partnership was formed.

### 12. Date Admitted

Provide the date in which your corporation or partnership filed with the Secretary of State's Office to be able to do business in Mississippi.

### 13. Publicly Traded Company

Place an "X" in the appropriate box to indicate if your company is one that is publicly traded on the stock market. If the answer is yes, please provide the symbol or trade signature under which the company is listed.

### 14. Basis of Reporting

Place an "X" in the appropriate box to indicate the basis of your accounting year, either calendar or fiscal. If you are on a fiscal year basis, list the fiscal year end date.

### 15. Officers, Directors, Managing Partners, or Members

For a C Corp, S Corp, LLC, LLP, or Partnership, list the names, home addresses, social security numbers, titles, and percentage of ownership of the officers, directors, managing partners, or members who have any responsibility for the fiscal management of the taxpayer. Attach a list, if needed. If applicable provide parent corporation.

## Section D: Sales/Use Tax

### 16. Previous Owner's Name

Provide the owner(s) (individuals, corporations, or partnerships, as applicable) that operated this business previously. Also, list the trade name and the account number, if you know it.

### 17. Location of Records

Place an "X" in the appropriate box that indicates where the records that support the taxpayer's sales/use tax returns will be maintained, either the headquarters or the physical address listed on the first page. If neither, check "Other" and fill in the space with the other address.

### 18. Date Began at this Location

Provide the date you began business at this location. Be advised that returns will be required from this date forward.

### 19. Location of Business

Place an "X" in the appropriate box to indicate in what type of facility the blank. your business is located. If none of the choices apply, mark "Other" and fill in

### 20. City Limits

Place an "X" in the appropriate box to indicate whether the physical address where your business is located is either inside or outside the city limits. If you do not know, check the "Unknown" box.

### 21. Use Tax Number

Place an "X" in the appropriate box to indicate whether or not you already have a Use Tax number. If your business does have one, please provide the number here.

### 22. Tax Incentives

Place an "X" in the appropriate box to indicate whether or not you have qualified for any tax incentives. If you have, you must attach the approved documents from Mississippi Development Authority (MDA).

# Mississippi Registration Application Forms and Instructions, p. 2

## Section E: Withholding Tax

### 23. Date Mississippi Taxable Wages First Paid

Enter the date Mississippi taxable wages were first paid to employees.

### 24. Estimated Monthly Liability

Enter the amount of estimated monthly withholding tax liability that you anticipate. This is the amount that employers are required to deduct and withhold, regardless of whether the amounts were in fact deducted or withheld.

### 25. Number of Mississippi Employees

Enter the number of employees from which you withhold Mississippi taxes.

### 26. Employee Leasing Company

Place an "X" in the appropriate box to indicate whether or not your company is in the business of leasing employees to other companies. Taxpayers applying for Withholding Tax (Employee Leasing) must give a bond in an amount sufficient to cover twice the estimated tax liability for a period of three (3) months. The bond must be filed with the Commissioner prior to beginning business in Mississippi. More information can be obtained by contacting your District Service Office.

### 27. Location of Records

Place an "X" in the appropriate box indicating where the records that support the taxpayer's withholding tax returns will be maintained, either the headquarters or the physical address listed on the first page. If neither, check "Other" and fill in the space with the other address.

## Section F: Applicant Signature

The Registration Application must be signed and dated by an authorized individual; that is, one of the following:

- A corporate officer, if the taxpayer is a Corporation or S Corporation.
- A managing partner, if the taxpayer is a Limited Partnership.
- ALL general partners, if the taxpayer is a General Partnership.
- The owner if the taxpayer is a Sole Proprietor.

**If you submit a Registration Application without an authorized signature, the application will not be processed and will be returned.** After you have completed the Registration Application, mail it to the appropriate address listed below.

County of Business & Out of State Location	Mail to: Department of Revenue
Adams, Amite, Claiborne, Copiah, Franklin, Jefferson, Jefferson Davis, Lawrence, Lincoln, Pike, Simpson, Walthall, and Wilkinson	Brookhaven District Service Office P.O. Box 3999 Brookhaven, MS 39603-7999  1385 Johnny Johnson Dr. 39601 <b>Ph:</b> (601) 833-4761 <b>Fax:</b> (601) 833-3096
Attala, Bolivar, Carroll, Choctaw, Grenada, Holmes, Humphreys, Issaquena, Leflore, Montgomery, Sharkey, Sunflower, Tallahatchie, Washington, Webster and Yazoo	Greenwood District Service Office P.O. Drawer D Greenwood, MS 38935  117B Grand Blvd. <b>Ph:</b> (662) 453-1742 <b>Fax:</b> (662) 453-7981
Hancock, Harrison, and Jackson	Gulf Coast District Service Office 1141 Bayview Ave., Ste. 400 Biloxi, MS 39530-1601  <b>Ph:</b> (228) 436-0554 <b>Fax:</b> (228) 436-0964
Covington, Forrest, George, Greene, Jones, Lamar, Marion, Pearl River, Perry, and Stone	Hattiesburg District Service Office P.O. Box 1709 Hattiesburg, MS 39403-1709  17 JM Tatum Industrial Dr, Ste. 2 <b>Ph:</b> (601) 545-1261 <b>Fax:</b> (601) 584-4051
Hinds, Madison, Rankin, and Warren	Jackson District Service Office P.O. Box 1033 Jackson, MS 39215-1033  1577 Springridge Rd. Raymond, MS 39154 <b>Ph:</b> (601) 923-7300 <b>Fax:</b> (601) 923-7318

Clarke, Jasper, Kemper, Lauderdale, Leake, Neshoba, Newton, Noxubee, Scott, Smith, Wayne and Winston	Meridian District Service Office P.O. Box 5794 Meridian, MS 39302  900 Highway 19 South Meridian, MS 39301 <b>Ph:</b> (601) 483-2273 <b>Fax:</b> (601) 693-2473
Benton, Coahoma, DeSoto, Lafayette, Marshall, Panola, Quitman, Tate, Tunica, Yalobusha, and the following cities in Tennessee: Memphis Collierville, Germantown, Bartlett, Arlington and Millington.	Senatobia District Service Office P.O. Box 127 Senatobia, MS 38668  2778 HWY 51 South <b>Ph:</b> (662) 562-4489 <b>Fax:</b> (662) 562-7392
Alcorn, Calhoun, Chickasaw, Clay, Itawamba, Lee, Lowndes, Monroe, Oktibbeha, Pontotoc, Prentiss, Tippah, Tishomingo, and Union	Tupelo District Service Office P.O. Box 3000 Tupelo, MS 38803  2610 Traceland Dr. <b>Ph:</b> (662) 842-4316 <b>Fax:</b> (662) 842-5041
Out of State, except for the following cities in TN: Memphis, Collierville, Germantown, Bartlett, Arlington and Millington.	Collections Division P.O. Box 23338 Jackson, MS 39225  1577 Springridge Rd. Raymond, MS 39154 <b>Ph:</b> (601) 923-7390 <b>Fax:</b> (601) 923-7334

## REMINDERS

Prior to doing business in Mississippi, you should check with the Department of Revenue to determine if you need to register for taxes. If you need to register for taxes other than those that appear on this application, please contact the Department of Revenue at the District Service Office in the county where your business is located. You can find the locations and the numbers of the offices above.

Before you mail your registration application, check to be sure you do all the following:

- Make sure the name and address portion is complete and legible. This is important in order to send all notices, forms and other correspondence to the correct business.
- A Driver's License or other picture ID will be required, if you are registering as a sole proprietor and for each partner in a Limited or General Partnership.
- **Make sure your Social Security Number (SSN) or your Federal the appropriate place on the application. Employer Identification Number (FEIN) is correct and is entered in** If you have applied for an FEIN, please write "applied for" in the appropriate space. Please contact the Department of Revenue with the FEIN when you receive it so we can complete your account registration.
- Do not forget to include any additional applications (such as a Petroleum application, Direct Pay Permit application, etc.) or schedules, if needed.
- Make sure you fully complete the sections for the taxes you are registering. This information is needed to establish your account properly.
- Sign and date the application. An authorized person must have their signature on the application in order for it to be processed.
- Please allow two to three weeks time to process your application. If you have any questions, please contact your District Service Office.
- Make a copy of the application for your records.