

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 State Tax Commission 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 State Tax Commission 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.

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 your business is located. If none of the choices apply, mark "Other" and fill in the blank.

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).

Section E: Withholding Tax

23. Date Mississippi Taxable Wages First Paid

Mississippi Registration Application Forms and Instructions, p. 2

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.

After you have completed the Registration Application, mail it to the appropriate address listed below.

County of Business & Out of State Location	Mail to: State Tax Commission
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. Ph: (601) 833-4761 Fax: (601) 833-3096
Calhoun, Chickasaw, Choctaw, Clay, Lowndes, Monroe, Noxubee, Oktibbeha, Webster, and Winston	Columbus District Service Office P.O. Box 8885 Columbus, MS 39705 4072 Highway 45 N. Ph: (662) 328-3271 Fax: (662) 328-1290
Attala, Bolivar, Carroll, Grenada, Holmes, Humphreys, Issaquena, Leflore, Montgomery, Sharkey, Sunflower, Tallahatchie, Washington, and Yazoo	Greenwood District Service Office P.O. Drawer D Greenwood, MS 38935 117B Grand Blvd. Ph: (662) 453-1742 Fax: (662) 453-7981
Hancock, Harrison, and Jackson	Gulf Coast District Service Office 1141 Bayview Ave., Ste. 400 Biloxi, MS 39530-1601 Ph: (228) 436-0554 Fax: (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 17JM Tatum Industrial Dr, Ste. 2 Ph: (601) 545-1261 Fax: (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 Ph: (601) 923-7300 Fax: (601) 923-7318
Clarke, Jasper, Kemper, Lauderdale, Leake, Neshoba, Newton, Scott, Smith, and Wayne	Meridian District Service Office P.O. Box 3625 Meridian, MS 39305 2600 Old N Hills St. Ph: (601) 483-2273 Fax: (601) 693-2473
Benton, Coahoma, DeSoto, Lafayette, Marshall, Panola, Quitman, Tate, Tunica, Yalobusha, and Memphis, Tennessee	Senatobia District Service Office P.O. Box 127 Senatobia, MS 38668 115 S. Ward St. Ph: (662) 562-4489 Fax: (662) 562-7392
Alcorn, Itawamba, Lee, Pontotoc, Prentiss, Tippah, Tishomingo, and Union	Tupelo District Service Office P.O. Box 3000 Tupelo, MS 38803 2610 Traceland Dr. Ph: (662) 842-4316 Fax: (662) 842-5041
Out of State, except for Memphis, TN	Collections Division P.O. Box 23338 Jackson, MS 39225 1577 Springridge Rd. Raymond, MS Ph: (601) 923-7390 Fax: (601) 923-7334

REMINDERS

Prior to doing business in Mississippi, you should check with the State Tax Commission 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 State Tax Commission 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 Employer Identification Number (FEIN) is correct and is entered in the appropriate place on the application.** If you have applied for an FEIN, please write "applied for" in the appropriate space. Please contact the State Tax Commission 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.

Mississippi Registration Application

**Route to the
Registration
Section**

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**For Office
Use Only**

Please see instructions for details on completion.
Incomplete forms will be returned.
All applicants should complete Sections A, B and F.
Also complete any other sections that apply.

Sales Tax Only - If more than one physical location, a separate application must be completed for each different physical location. If taxpayer is a chain type store and filing a masterfile return, then use Form 72-309 to make a change that affects all accounts.

SECTION A: Check Tax Account Applying for
Sales/Use Tax

- ☐ Sales Tax
☐ Use Tax

Withholding Tax

- ☐ Withholding Tax - Employees
☐ Withholding Tax - Employee Leasing
☐ Withholding Tax - Gaming

Corporate Income Tax

- ☐ Corporate Income Tax
☐ Corporate Franchise Tax

Taxpayers must file a separate application for permits to sell Beer and Tobacco. See instructions for details.

**Beer/Tobacco Tax
(Wholesalers & Distributors Only)**

- ☐ Beer Excise Tax
☐ Tobacco Excise Tax

SECTION B: Business Information (all applicants must complete this section - see instructions)
1. Type of Ownership:

- ☐ C Corporation
☐ S Corporation
☐ LLC-Partnership
☐ LLC-Corporation
☐ Single Member LLC-Sole Proprietorship - Put Owners Information in Section C.
☐ Single Member LLC or QSS - List Parent's FEIN _____
 If there is nexus for income/franchise tax purposes, the parent corporation must file a separate application for income/franchise taxes and attach a list of all disregarded entities that operate within Mississippi showing their names, FEIN's and sales and use tax numbers.

☐ LLP
☐ Partnership - General
☐ Partnership - Limited
☐ Federal Government

☐ Other Government
☐ Sole Proprietor
☐ Other: Specify _____

2. Identification:

Federal Employer Identification Number _____

Social Security Number * _____

Sales Tax Masterfile Number (if any) _____

3. ☐ Check if claiming Non-Profit status.
Attach documentation to substantiate.

4. Legal Name (Owner's name, if sole proprietor) _____

5. Trade Name (if different) _____

6. **Headquarters Address** or
Home Address - if Sole Proprietor

Street address, do not enter P.O.Box. _____

City _____

State _____

County _____

ZIP _____

7. **Mailing Address**

Street Address or P.O.Box _____

City _____

State _____

County _____

ZIP _____

8. **Physical Address**

Street address, do not enter P.O.Box. _____

City _____

State _____

County _____

ZIP _____

9. Phone Number () _____

Fax Number () _____

E-mail Address _____

Pager / Cell Number () _____

Secondary Phone () _____

Fax Number () _____

10. Description or nature of business _____

SECTION C: For Corporations, LLC's and Partnerships Only

11. State of Incorporation _____ 12. Date admitted or authorized to do business in Mississippi. _____

13. Company is a publicly traded company. (Yes ☐ No ☐) If yes, under what symbol _____

14. Basis of reporting: ☐ Calendar Yr. ☐ Fiscal Yr. (List) _____

15. If C Corp, S Corp, LLC, LLP, or Partnership, list names and home addresses of officers, directors, managing partners, or members who have any responsibility for fiscal management of the organization and stockholders or members owning 10% or more of the stock or interest in a corporation or LLC. (If more space needed, add additional page.)

Name	Address Information				Social Security Number *	Title	% Owned
	Physical Address	City	State	Zip			

Disclosure Statement and Privacy Act Notice

*This information will be used for identification and in the administration of state tax laws. The commission is authorized to collect the information pursuant to 42 U.S.C. § 405(c)(2)(c)(i). Any applicant who refuses to provide the required information will be denied the permit. See Miss. Code Ann. §§ 27-77-1(e) and 27-77-11.

SECTION D: Sales/Use Tax

16. Enter Previous Owner Name, Trade Name & Account Number: _____

17. Where will **records** be maintained? (Check One) ☐ Headquarters ☐ Physical ☐ Other _____18. Date business began at this location: _____ *(Returns will be required from this date forward.)*

19. Check one of the following to describe your business location:

☐ Owner Occupied Retail Space ☐ Leased Retail Space

☐ Owner's Home ☐ Other (explain) _____

20. Is your business located inside or outside the city limits? ☐ Inside ☐ Outside ☐ Unknown21. Do you already have a use tax number? ☐ Yes ☐ No Use Tax Number _____22. Have you qualified for any tax incentives? ☐ Yes ☐ No

If yes, please provide approved documentation from Mississippi Development Authority.

SECTION E: Withholding Tax

23. Date Mississippi taxable wages first paid _____ 24. Estimated monthly liability _____

25. Number of Mississippi Employees _____

26. Are you an employee leasing company? ☐ Yes ☐ No If yes, contact your District Service Office for more information.27. Where will **records** be maintained? (Check One) ☐ Headquarters ☐ Physical ☐ Other _____**SECTION F: Applicant Signature**

I hereby certify that the above statements are true and correct to the best of my knowledge and belief. As indicated on this completed form, I hereby apply for the appropriate permit(s) to engage in business. I agree to pay any and all taxes due the State of Mississippi and to comply fully in all respects with the applicable Mississippi Tax Laws and any corresponding rules and regulations.

Print Name of Owner or Officer of Corporation Only _____

Title _____

Date _____

Signature of Owner or Officer of
Corporation Listed in #15Signature of Owner or Officer of
Corporation Listed in #15Signature of Owner or Officer of
Corporation Listed in #15

If General Partnership, all General Partners must sign or if a partnership agreement is attached, only one (1) signature is required.
If limited Partnership, Managing Partner must sign. Attach sheet, if needed.

For Office Use Only - Do Not Write in this Section

Date Issued _____ SIC Code _____ City Number _____ Cash Bond Amt \$ _____

	M	Q	A	Norms	Tax Acct No.
Sales Tax.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Use Tax.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Withholding Tax.....	<input type="checkbox"/>	<input type="checkbox"/>		_____	

Also Responsible for:

☐ Tupelo Tax
☐ Special City/County Tax
☐ Occupancy Tax
☐ Motor Vehicle Rental Tax
☐ Waste Tire Disposal Fee

Additional Account to be included in Master File Number: ☐ Yes ☐ No Master File No. _____

Approved:

Agent's Signature

Agent's Number

Date

Master File Agent's Signature