



Promoted Event/Temporary Beer Application Instructions

What is a promoted event?

- Special or promoted events include any venue where tangible personal property, including food and drink, may be offered for sale, by either the promoter or third party vendors, and to whom non-permanent spaces are rented or provided.
- These events may or may not charge admission.
- The owner, promoter, or operator of the event is the seller and is responsible for collecting and remitting the sales tax collected from all vendors.

Do you have any questions?

If you have any questions about promoted events or a temporary beer permit registration, please contact the Department of Revenue office closest to your business location (contact numbers on pages 3-4).

Do you owe a tax debt?

Under Mississippi law, you do not qualify for a sales tax, beer, or tobacco permit if you owe a tax debt to the state. A tax debt includes unpaid amounts not currently under appeal, or the time allowed to appeal the assessment or billing has passed. You may pay your tax debt and then submit your application.

Instructions

- Use black or blue ink to complete this form.
- Remember to sign the form.
- Incomplete or illegible forms cannot be processed; answer *all* questions.
- Bring the completed application to your nearest Department of Revenue office.
- A bond is required for promoted events. Both the Cash Bond and Surety Bond forms are found under "Forms" at www.dor.ms.gov.
- Reporting for sales at the event will be required. Promoter must submit a vendor list, summary of tax due and payment within 10 days of the event's end date.

Please allow 2-3 weeks for processing your application.

Taxpayer Information

Complete answers for all questions in this section.

Line 1. Application Type

Check the correct box. Select "New" if you are registering for the first time. Select "Additional" to add a new location, a new permit, or a new tax account (provide your current account number on Line 2). Select "Update" to update account information, such as an address change (provide your current account number on Line 2).

Line 2. Identification Numbers

Provide all applicable identification numbers. List your Federal Employer Identification Number (FEIN) and provide a copy of the IRS Notice Letter Number CP 575 (SS4 Application approval) or FEIN assignment from the IRS website if a corporation, LLC or Partnership. If your business is a sole proprietorship, enter your Social Security Number (SSN) or FEIN (if you have a FEIN). Provide your Individual Taxpayer Identification Number (ITIN) if you do not have a SSN. "Applied For" in an ID field is not acceptable.

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Line 3. Legal Name

If you are a sole proprietorship, provide your full name. If your business is a Corporation, LLC, or Partnership, provide the business name as it is registered with the Mississippi Secretary of State's Office.

Line 4. Mailing Address

Provide the address where you want to receive mail from the Department of Revenue.

Line 5. Contact Information

Provide the name, phone, cell phone, email, and fax number for the person or department responsible for preparing and filing tax returns. This is the person or area you want the Department of Revenue to contact for questions about your tax account. If this contact is a CPA, bookkeeper, or other third party, you must submit with your application a completed Power of Attorney form (available at http://www.dor.ms.gov/Documents/form_PowerofAttorney.pdf). If you provide an email address, you may receive courtesy notices and information from the Department of Revenue through email. Confidential or financial information is not sent by email.

Line 6. NAICS Code

Enter the North American Industry Classification System Code (NAICS Code) that best describes your business. A listing of NAICS Codes is included (Instruction pages 4-5). You may also search the NAICS Categories at <http://www.census.gov/eos/www/naics/>. If more than one code applies, list the primary code that describes your main business. This is needed so you can receive information affecting your type of business.

Line 7. Type of Ownership

Check the box for the business ownership type.

Line 8. Non-Profit Status

Check the box if you are claiming non-profit status for Corporate Income or Franchise Tax. Attach a copy of your 501(c)(3) approval confirming your non-profit status.

Line 9. State of Incorporation

Provide the state where your Corporation or Partnership was formed. Enter n/a if a sole proprietorship or government.

Line 10. Mississippi Secretary of State's Business ID

Provide the Business ID assigned to your company by the Mississippi Secretary of State's Office. Mississippi law requires Corporations and LLCs with a physical location in Mississippi to register with the Secretary of State. Enter n/a if a sole proprietorship or government.

Line 11. Election to File as a Corporation

If your company is a LLC, check the box if you elect to file as a Corporation for federal tax purposes.

Line 12. Single-Member LLC

Check the box indicating whether your company is a single-member LLC.

Line 13. Publicly Traded Company

Check the box indicating whether your company is publicly traded on the stock market.

Line 14. Trading Symbol

If your company is publicly traded, provide the symbol or trade signature.

Event Information

Answer questions 15 through 24.

Line 19. Event Name

Provide the name of event.

Line 20. Event Location

Provide the physical location of the event.

Line 22. Enter Begin and End Dates

Provide the date the event will begin. If more than a single day, provide the date the event will end. Reporting for sales at the event will be required. Promoter must submit a vendor list, summary of tax due and payment within 10 days of the event's end date.

Line 23. Event Frequency

Check the appropriate frequency.

Line 24. Beer/Light Wine Sales

If beer/light wine will be sold or provided at the event, questions 28-40 must be answered.

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Temporary Beer Permit

DOR DISTRICT OFFICES and SERVICE AREAS

Determine your district office by the county where your business is located.

Answer questions 25 through 37.

Line 25. Event Name

Provide the name of this event.

Line 26. Event Location

Provide the physical location of the event.

Line 27. Enter Begin and End Dates

Provide the date the event will begin. If more than a single day, provide the date the event will end.

Line 34. Additional Information

If you answered “yes” to question(s) 30, 31, 32 and /or 33, complete the required information.

Line 35-36. Additional Information

If you answered “yes” to question 35 or 36, provide the additional information requested.

Applicant Signature and Reminders

The Registration Application must be signed and dated by an authorized individual. If you submit a Registration Application without an authorized signature, the application will not be processed and will be returned.

An authorized individual is:

- a corporate officer, if the taxpayer is a Corporation or S-Corporation.
- a member, if the taxpayer is an LLC.
- a partner, if the taxpayer is a Partnership.
- the owner, if the taxpayer is a sole proprietor.

If you need to register for taxes or permits other than those in this application, contact the District Office that services the county where your business is located.

Before you mail your registration application:

- Make sure that the name and address section is complete and legible.
- 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.
- Make sure you fully complete each section.
- Make a copy of the application for your records.

County of Business	Mail to: Department of Revenue
Hancock, Harrison, Jackson	<p>Gulf Coast District Office 1141 Bayview Ave., Ste. 400 Biloxi, MS 39530-1601</p> <p>Ph: (228)436-0554 Fax: (228)436-0964</p>
Amite, Covington, Forrest, George, Greene, Jefferson Davis, Jones, Lamar, Lawrence, Marion, Pearl River, Perry, Pike, Stone, Walthall	<p>Hattiesburg District Office P.O. Box 1709 Hattiesburg, MS 39403-1709</p> <p>17 JM Tatum Industrial Dr., Ste. 2 Hattiesburg, MS 39401</p> <p>Ph: (601) 545-1261 Fax: (601) 584-4051</p>
Alcorn, Benton, Bolivar, Calhoun, Carroll, Chickasaw, Clay, Coahoma, DeSoto, Grenada, Itawamba, Lafayette, Lee, Leflore, Marshall, Monroe, Montgomery, Panola, Pontotoc, Prentiss, Quitman, Sunflower, Tallahatchie, Tate, Tippah, Tishomingo, Tunica, Union, Webster, Yalobusha and the following cities in TN: Arlington, Bartlett, Collierville, Germantown, Memphis, Millington	<p>Hernando District Office 2631 McIngvale Road, Ste. 116 Hernando, MS 38632</p> <p>Ph: (662) 449-5150 Fax: (662) 449-5163</p>
Adams, Claiborne, Copiah, Franklin, Hinds, Holmes, Humphreys, Issaquena, Jefferson, Lincoln, Madison, Rankin, Sharkey, Simpson, Warren, Washington, Wilkinson, Yazoo	<p>Jackson District Office P.O. Box 1033 Jackson, MS 39215-1033</p> <p>500 Clinton Center Dr. Clinton, MS 39056</p> <p>Ph: (601) 923-7300 Fax: (601) 923-7318</p>
Attala, Choctaw, Clarke, Jasper, Kemper, Lauderdale, Leake, Lowndes, Neshoba, Newton, Noxubee, Oktibbeha, Scott, Smith, Wayne, Winston	<p>Meridian District Office P. O. Box 5794 Meridian, MS 39302</p> <p>900A Highway 19 South Meridian, MS 39301</p> <p>Ph: (601) 483-2273 Fax: (601) 693-2473</p>

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Mississippi Department of Revenue
Promoted Event/Temporary Beer Registration Application
Registration Application will NOT complete processing until all information is present.
PLEASE PRINT CLEARLY

TAXPAYER INFORMATION

1 Application Type:

- New Taxpayer
Additional Tax Account or Permit Location
Update Existing Tax Account or Permit Location

2 Identification Numbers

- Federal Employer Identification Number (FEIN)
Social Security Number (SSN)
Individual Taxpayer Identification Number (ITIN)

*Attach Copy of IRS Notice Letter CP575

If updating or adding an additional tax account or permit location, please provide the account number or permit number.

Account Number
Permit Number

3 Legal/Name (Owner's name, if sole proprietor)

4 Mailing Address

Street Address or P.O. Box
City
State
County
ZIP

5 Contact Name

Phone Number

Cell Phone Number

FAX Number

E-mail Address

Contact Type: Accountant
Legal Representative
Owner

*Include POA if Third Party

6 NAICS Code (see instructions and/or search http://www.census.gov/eos/www/naics/)

7 Type of Ownership: Corporation
S Corporation
Partnership
Association
LLC
Non Profit

* Attach copy of IRS 501(c)(3) Status

Federal Government
Other Government
Sole Proprietor (date of birth)

8 Check if claiming exemption for "Non-Profit" status for corporate income/franchise tax. (Attach IRS documentation to substantiate)

9 State of Incorporation

10 Mississippi Secretary of State Business ID

11 If an LLC, will your company file as a corporation? Yes No

12 Are you a single member LLC? Yes No

13 Is this a publicly traded corporation? Yes No 14 If yes, under what symbol?

* Disclosure Statement and Privacy Act Notice

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



Mississippi Department of Revenue

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(Questions 15 - 24 are for promoters only) **EVENT REGISTRATION**

- 15 Will there be an admission fee at the event? Yes No
- 16 Will there be vendors or third party vendors at the event? Yes No
- 17 Will you be selling goods or services at the event? Yes No
- 18 Will food or drinks be provided? Yes No
- If so, are they from out-of-state vendors or donations? Yes No

19 Event Name _____

20 Event Location _____
 Street Address Only
 Do **NOT** enter P.O. Box

City State County ZIP

- 21 Is the physical location of the event inside the city limits? Yes No

If yes, name of the city? _____

22 Date event will begin _____
 m m d d y y y y

Date event will end (if more than a single day) _____
 m m d d y y y y

- 23 Event Frequency: One Time Monthly Quarterly Semi Annual Annual

- 24 Will beer and/or light wine be provided or sold at the Special Event? (If yes, answer questions 25-37) Yes No

TEMPORARY BEER PERMIT REGISTRATION

A \$10.00 Permit is valid for up to 14 days. (Answer questions 25-37)

25 Event Name _____

26 Event Location _____
 Street Address Only
 Do **NOT** enter P.O. Box

City State County ZIP

27 Date event will begin _____
 m m d d y y y y

Date event event will end (if more than a single day) _____
 m m d d y y y y

- 28 Will the applicant sell beer and/or light wine on an airplane, bus, boat, motor vehicle or railcar? Yes No

If yes, how many vehicles? _____

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NAICS Codes. (To be entered on Line 6.)

The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy.

Don't see your business category listed below?

Search the NAICS categories at <http://www.census.gov/eos/www/naics/>

NAICS	NAICS Category
110000	Agriculture, Forestry, Fishing and Hunting
111100	Oilseed and Grain Farming
111200	Vegetable and Melon Farming
111300	Fruit and Tree Nut Farming
111400	Greenhouse, Nursery, and Floriculture Production
111900	Other Crop Farming
112100	Cattle Ranching and Farming
112200	Hog and Pig Farming
112300	Poultry and Egg Production
112400	Sheep and Goat Farming
112500	Aquaculture
112900	Other Animal Production
113100	Timber Tract Operations
113200	Forest Nurseries and Gathering of Forest Products
113300	Logging
114100	Fishing
114200	Hunting and Trapping
115100	Support Activities for Crop Production
115200	Support Activities for Animal Production
115300	Support Activities for Forestry
420000	Wholesale Trade
423100	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers
423200	Furniture and Home Furnishing Merchant Wholesalers
423300	Lumber and Other Construction Materials Merchant Wholesalers
423400	Professional and Commercial Equipment and Supplies Merchant Wholesalers
423500	Metal and Mineral (except Petroleum) Merchant Wholesalers
423600	Household Appliances and Electrical and Electronic Goods Merchant Wholesalers
423700	Hardware, and Plumbing and Heating Equipment and Supplies Merchant Wholesalers

NAICS	NAICS Category
423800	Machinery, Equipment, and Supplies Merchant Wholesalers
423900	Miscellaneous Durable Goods Merchant Wholesalers
424100	Paper and Paper Product Merchant Wholesalers
424200	Drugs and Druggists' Sundries Merchant Wholesalers
424300	Apparel, Piece Goods, and Notions Merchant Wholesalers
424400	Grocery and Related Product Merchant Wholesalers
424500	Farm Product Raw Material Merchant Wholesalers
424600	Chemical and Allied Products Merchant Wholesalers
424700	Petroleum and Petroleum Products Merchant Wholesalers
424800	Beer, Wine, and Distilled Alcoholic Beverage Merchant Wholesalers
424900	Miscellaneous Nondurable Goods Merchant Wholesalers
425100	Wholesale Electronic Markets and Agents and Brokers
440000-450000	Retail Trade
441100	Automobile Dealers
441200	Other Motor Vehicle Dealers
441300	Automotive Parts, Accessories, and Tire Stores
442100	Furniture Stores
442200	Home Furnishings Stores
443100	Electronics and Appliance Stores
444100	Building Material and Supplies Dealers
444200	Lawn and Garden Equipment and Supplies Stores
445100	Grocery Stores
445200	Specialty Food Stores
445300	Beer, Wine, and Liquor Stores
446100	Health and Personal Care Stores
447100	Gasoline Stations
448100	Clothing Stores
448200	Shoe Stores
448300	Jewelry, Luggage, and Leather Goods Stores
451100	Sporting Goods, Hobby, and Musical Instrument Stores
451200	Book Stores and News Dealers
452100	Department Stores
452900	Other General Merchandise Stores
453100	Florists

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NAICS	NAICS Category
453200	Office Supplies, Stationery, and Gift Stores
453300	Used Merchandise Stores
453900	Other Miscellaneous Store Retailers
454100	Electronic Shopping and Mail-Order Houses
454200	Vending Machine Operators
454300	Direct Selling Establishments
710000	Arts, Entertainment, and Recreation
711100	Performing Arts Companies
711200	Spectator Sports
711300	Promoters of Performing Arts, Sports, and Similar Events
711400	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures
711500	Independent Artists, Writers, and Performers
712100	Museums, Historical Sites, and Similar Institutions
713100	Amusement Parks and Arcades
713200	Gambling Industries
713900	Other Amusement and Recreation Industries
720000	Accommodation and Food Services
721100	Traveler Accommodation
721200	RV (Recreational Vehicle) Parks and Recreational Camps
721300	Rooming and Boarding Houses
722300	Special Food Services
722400	Drinking Places (Alcoholic Beverages)
722500	Restaurants and Other Eating Places
810000	Other Services
811100	Automotive Repair and Maintenance
811200	Electronic and Precision Equipment Repair and Maintenance
811300	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
811400	Personal and Household Goods Repair and Maintenance
812100	Personal Care Services
812200	Death Care Services
812300	Drycleaning and Laundry Services
812900	Other Personal Services
813100	Religious Organizations
813200	Grantmaking and Giving Services
813300	Social Advocacy Organizations
813400	Civic and Social Organizations
813900	Business, Professional, Labor, Political, and Similar Organizations
814100	Private Households

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