

Chapter 04 Electronic Filing and Payments

100 General

101 Miss. Code Ann. Section 27-3-83, provides the Department of Revenue (Department) may specify by rule or regulation the manner and method in which tax returns, supporting schedules, information returns, applications for permits, licenses or titles, powers of attorney, review board appeal petitions, and other documents and information may be filed with the Department. Such filings may be accomplished by submitting the forms or documents manually or by submitting them electronically.

102 Miss. Code Ann. Section 27-3-81, provides the Department, consistent with the cash management policies of the State Treasurer (Treasurer), may require any person owing \$20,000.00 or more in connection with any return, report or other document filed with the Department to remit any such tax liability by any such means established by the Department, with the approval of the Treasurer, which ensures the availability of such funds to the state on the date of payment to the State Treasury (Treasury).

103 Definitions

1. “ACH” – Automated Clearing House – A central distribution and settlement point for the electronic clearing of debits and credits between financial institutions rather than the physical movement of paper items.
2. “ACH Credit” – The electronic funds transfer payment method where the transactions are initiated and generated by the taxpayer, cleared through the system for deposit to the Treasury.
3. “ACH Debit” – The electronic funds transfer payment method where transactions are generated by the Department upon the taxpayer’s instruction and cleared through the ACH system for deposit to the Treasury.
4. “Addenda Record” – The information required by the Department in an ACH Credit transfer in approved electronic format.
5. “Department of Revenue” – The Mississippi Department of Revenue.
6. “Due Date” – The date on or before which a return filing or payment is required to be made by a taxpayer under a revenue law of this state.
7. “EFT” – Electronic Funds Transfer – Any transfer of funds initiated through an electronic terminal, telephone instrument, computer or magnetic tape so as to order, instruct, or authorize a financial institution to debit or credit an account using the methods specified in this rule.
8. “Payment Information” – The data which the Department requires of a taxpayer making an EFT payment.
9. “State Treasury” – The Treasury of the State of Mississippi.
10. “TAP” – Taxpayer Access Point.
11. “Taxpayer” – Any person required to file and remit an amount to the Department whether it is for a tax, fee, license, or any other obligation. For the purpose of this rule, “person” includes any individual, firm, association, corporation, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit, and includes the plural as well as the singular number.

12. “Wire Transfer” – An instantaneous electronic funds generated by the taxpayer to the Treasury.
- 104 In addition to the filing requirements listed in Section 102 above, the Department has implemented an online electronic filing program, known as TAP. This program allows taxpayers to register a tax account, file certain tax returns and related documents and make payment electronically.
- 105 The Department may specify the manner and method in which the electronic filing and the electronic payment may be made for each type of tax administered by the Department. In addition, the Department shall provide the necessary written instructions and procedures to the taxpayer and/or their agent in a reasonable time frame in advance of any due dates as to allow compliance with filing requirements. Notification shall be made at least ninety (90) days in advance of the requirement to begin filing. Any taxpayer or taxpayer’s agent may voluntarily file tax returns and related documents electronically.
- 106 The Department requires taxpayers subject to the following taxes to file tax returns, related documents and any corresponding tax payments by TAP.
 1. 911 Emergency Fee
 2. Beer Excise
 3. City Utility
 4. Compressed Gas and Decals
 5. County Sales and Use (Casual Auto and Use Tax Collected by County)
 6. Environmental Protection Fee
 7. Gaming
 8. Gas and Fuel Users
 9. Gas Severance
 10. Gasoline
 11. International Fuel Tax Agreement (IFTA)(if more than 10 jurisdictions or power units)
 12. Insurance Premium
 13. International Registration Plan (IRP) (if more than 10 jurisdictions or power units)
 14. Lubricating Oil
 15. Motor Vehicle Rental
 16. Motorcycle ATV Trauma Care
 17. Municipal Gas Utility Regulatory
 18. Nuclear in Lieu
 19. Occupancy
 20. Oil Severance
 21. Prepaid Wireless E911
 22. Public Utility Regulatory
 23. Railcar In Lieu
 24. Railroad Regulatory
 25. Seawall
 26. Special Fuel
 27. Statewide Privilege

28. Tire Disposal
29. Tobacco Excise and Stamps
30. TVA In Lieu
31. Wage or Withholding Information Returns with 25 or more W-2s or 1099s
32. Waste Disposal Fee (Hazardous and Non-Hazardous)

107 Procedures for ACH Debit Payment

ACH Debit payments are submitted by logging into the taxpayer's TAP account.

1. The payment must be submitted on TAP by midnight Central Standard Time on the due date to be considered timely.
2. The payment of taxes through EFT does not relieve the taxpayer from filing the appropriate tax returns or applicable information returns required by the Department.

108 Procedures for ACH Credit Payment

1. The Department allows taxpayers to use the ACH Credit payment method. The Department may require a taxpayer to make future payments by the ACH Debit payment method if a taxpayer has repeatedly failed to correctly complete the payment transactions.
2. The payment must be transferred to the State of Mississippi's bank account by the due date of the taxes. A taxpayer must ensure that the financial institution originating the transaction does so in sufficient time for the payment to be deposited as immediately available funds to the Treasury on or before the appropriate due date of payment. If the due date falls on a holiday or weekend, payment must be initiated to be received by the State of Mississippi's bank on the first business day after the due date.
3. The taxpayer is responsible for ensuring that the financial institution initiating the ACH payment provides the correct information in the TXP Banking Convention Addenda Record of the Payment Transactions.
4. A separate ACH Credit payment must be initiated for each tax type liability.
5. All ACH Credit transactions must utilize the NACHA CCD+ entry with a TXP Banking Convention addenda record.

109 Payment Procedures for Wire Transfers

1. Taxpayers who, due to circumstances beyond their reasonable control, are unable to initiate a timely payment of tax through the ACH Debit method may request the Department's permission to transmit payments of tax to the Treasurer's account via wire transfer. Prior to initiating the transmission, the taxpayer must contact the Department. The taxpayer must present the emergency situation which prevents timely compliance under the ACH Debit method and request approval to wire the tax payments in question to the Treasury.
2. Taxpayers who are granted approval to use wire transfer as an exception to the ACH Debit method will be given specific instructions regarding the payment information that must accompany the wire transfer.
3. Wire transfers which are not received by the Treasury on or before the due date will constitute late payment and the applicable late filing penalty, interest and loss of taxpayer discount will apply.

4. As originator of an ACH transaction, the cost of each wire transfer will be paid by the taxpayer.
- 110 Entering the password to the taxpayer's online account will provide authorization for payment and filing of tax returns. This shall serve the same function as signing and dating a document which shall also be a certification under oath that all information contained in the return, report, application for permit or document is true and correct.
- 111 Any person knowingly submitting information in a return, report or other document electronically filed with the Department that is false or affixing an electronic signature to a return, report or document electronically filed with the Department on behalf of another person or entity without the authority to do so shall be guilty of perjury and, upon conviction, shall be punished by imprisonment in the State Penitentiary for a term not exceeding ten (10) years.
- 112 Any electronic funds transfer used to pay tax amounts due for an electronically filed return or report shall not be considered a completed payment by the taxpayer until the funds are properly credited to the account of the Department.
- 113 All payment authorizations, returns, reports, application for permits and other documents electronically filed with the Department in accordance with the method and manner specified by the Department shall be preserved electronically by the Department for the period of time required for that return, report, application for permit or document by any applicable record retention schedule. The Department will determine the form and medium by which the payment, return, report, application for permit and document shall be preserved. The reproduction of any return, report or document maintained electronically, or the reproduction of information from such returns, reports or documents placed on computer storage devices by electronic means, shall be deemed to be the original of such return, report or document when certified by the Commissioner under seal in accordance with Miss. Code Ann. Section 27-3-83.
- 114 (Reserved)
- 200 E-filing Mandate
- 201 Pass-Through Entities that issue 100 or more K-1's must file their return electronically.
- 202 Corporations, S Corporations and Partnerships with assets of \$250,000 or more must file electronically for tax years beginning on or after January 1, 2019 and all subsequent tax years.
- 203 (Reserved)

35.I.04 revised effective November 1, 2019

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- 202 Corporations, S Corporations and Partnerships with assets of \$250,000 or more must file electronically for tax years beginning on or after January 1, 2019 and all subsequent tax years. ~~with assets greater than five million dollars must file electronically for all returns due on or after January 1, 2018.~~
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