



MISSISSIPPI STATE TAX COMMISSION

Office of Revenue

Notice 70-08-001

September 8, 2008

HURRICANE GUSTAV RELIEF

The Mississippi State Tax Commission will follow federal extensions granted for those Louisiana residents directly affected by Hurricane Gustav and cannot meet their filing and/or paying obligations. Taxpayers residing in the presidentially declared disaster areas in Louisiana have until January 5, 2009 to file returns due between September 1, 2008 and January 5, 2009.

The IRS has not granted extensions for Mississippi residents; however, the MSTC will grant extensions to affected taxpayers on a case by case basis. Any taxpayer placed in a situation in which they cannot meet their filing and/or paying obligations as a direct result of Hurricane Gustav should call the MSTC at 601-923-7000. This applies to any income, sales or use tax return and/or tax payment with an original or extended due date that fell on or after September 1, 2008.

Taxpayers affected must mark the top of their returns with "Hurricane Gustav" in blue or black ink. This does not provide an extension for payments on prior liabilities. The MSTC will abate interest and any late filing or late payment penalties that would otherwise apply. Returns and payments should be mailed to the address below.

Mississippi State Tax Commission
Office of Revenue
P.O. Box 1033
Jackson, MS 39215