



MISSISSIPPI STATE TAX COMMISSION

Office of Revenue

Notice 70-10-002 May 6, 2010

RELIEF FOR MISSISSIPPI SEVERE STORM AND FLOODING DISASTER VICTIMS

The Mississippi State Tax Commission will follow federal extensions granted for those directly affected by the severe storms, tornadoes and flooding that began on April 23, 2010 within the Mississippi counties designated as federally declared disaster areas and who cannot meet their filing and / or paying obligations. This applies to any tax return and / or tax payment with an original or extended due date falling on or after April 23, 2010 and on or before the extension due date of June 22, 2010. This extension does not apply to due dates before April 23rd or after June 22nd. This does not provide an extension for payments on prior liabilities. It also does not extend to those taxpayers located in federally declared disaster areas that are able to meet their filing and / or paying obligations.

The federally declared disaster areas consist of the following counties: Attala, Choctaw, Holmes, Monroe, Oktibbeha, Union, Warren and Yazoo.

The MSTC will abate interest and any late filing or late payment penalties that would otherwise apply.

Any disaster area taxpayer who receives a penalty notice should contact our office at 601-923-7000 to receive abatement. In addition, we will work with any taxpayer who resides elsewhere but whose books, records or tax professional are located in the disaster areas.

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