Form 89-140-19-8-1-000 (Rev. 10/19)

891401981000

Mississippi
Annual Information Return

Tax Year _____

FEIN _____ MS Account ID _____

Name	FORM TYPE (CHECK ONE)
Address	☐ W-2 ☐ 1099-R
	☐ W-2C ☐ Other 1099
City State Zip	

Number of Forms	MS Taxable Wages	MS Tax Withheld	MS Tax Remitted

Signature	Phone + Extension	Date Signed
Submitting Company (If different than above)	Submitting Company Phone + Extension	Date Mailed
Contact Person (Please Print)	Address	

GENERAL INSTRUCTIONS

Employers that issue 25 or more W-2s, 1099s or other information returns are required to electronically submit those in the required formats to the Department of Revenue (DOR) through Taxpayer Access Point (TAP).

- W-2s must be submitted in Social Security Administration (SSA) format and must contain the "RS" record for state data. See SSA Publication EFW2 for record format and specifications.
- 1099s, W-2Gs and all other information returns must be submitted in Internal Revenue Service (IRS) format. See IRS Publication 1220 for specifications and procedures.
- You may be subject to penalties if you issue more than 25 returns and do not file as required. All employers, regardless of the number of returns, are encouraged to utilize the system to electronically enter and submit return information securely to DOR. To access TAP and submit returns electronically, visit our website at www.dor.ms.gov.

FILING DUE DATES

* If the due date falls on a weekend or state holiday, the filing due date is the next business working day.

FORM TYPES	MEDIA	* DUE DATE
W-2s	Paper and Electronic Due to Employees and MDOR	January 31st
1099s	Paper and Electronic Due to Recipients and MDOR	February 28th

RETURN INSTRUCTIONS

- Income reported on 1099 forms should be entered in the MS Taxable Wages box above.
- If *Mississippi Tax Withheld* and *Mississippi Tax Remitted* are not the same amount, an amended return must be filed.
- **Do not send a tax payment with this form.** Credit will not be applied to your account if payment is submitted with this form. Additional payments can be filed through TAP or with a paper Form 89-105, Withholding Tax Return.
- **A separate Form 89-140 must be submitted for each type of return**. This form is not filed with electronic returns, but must be filed with paper returns. Mail the form and copies of information returns to:

Department of Revenue
Withholding Tax Division
P.O. Box 23058
Jackson, MS 39225-3058