



**MISSISSIPPI  
MS ANNUAL 1099 INFORMATION RETURN  
CALENDAR YEAR 2010**

**Duplex and Photocopies NOT acceptable**

Name		
Address		
City	State	Zip

Must be completed

FEIN ▶

The FEIN above must match the State's account number into which the payments have been made. If not see instructions on the back of this form or on our website.

STATE EIN ▶

Leave empty if same as FEIN

1099'S	<b>Information Returns:</b> See IRS Pub 1220 File Layout Check All Appropriate Boxes	<input type="checkbox"/> 1099-A	<input type="checkbox"/> 1099-INT	<b>Select Method of Filing:</b> <input type="checkbox"/> Electronic - Diskette or CD attached <input type="checkbox"/> Paper Returns <input type="checkbox"/> Filed via Combined Federal /State Filing (CF/SF) Program <b>No MS Withholding</b>
	<input type="checkbox"/> 1099-B	<input type="checkbox"/> 1099-MISC		
	<input type="checkbox"/> 1099-C	<input type="checkbox"/> 1099-PATR		
	<input type="checkbox"/> 1099-DIV	<input type="checkbox"/> 1099-S		
	<input type="checkbox"/> Other _____			
<input type="checkbox"/> 1099-R	<input type="checkbox"/> Other Returns W-2G, 1042-S showing Mississippi Income Tax Withheld OR any other return (non-wage) showing MS withholding.			
<b>A SEPARATE FORM 89-142 MUST BE SUBMITTED FOR EACH TYPE OF RETURN</b>				

Electronic upload of these files is possible this year. Visit <http://www.dor.ms.gov/taxareas/withhold/main.html> for instructions on using our secure portal. If you upload a file, this paper Form 89-142 is not required.

1. Number of accompanying returns. <b>(Actual Number of Returns)</b> .....	▶	
2. Total Mississippi compensation for the calendar year.....		.00
3. <b>Total Mississippi income tax withheld</b> by category checked above .....	▶	.00
4. Total tax remitted for 2010 tax year by category checked above .....		.00

**Do not include interest and penalty in this amount.**

Do not send payment with this form. Credit will not be applied to your account if payment is submitted with this form. Amended or additional paper Form 89-105 returns must be filed for any underpayment or overpayment. See instructions.

Signature	Phone ( )	Date
Submitting Company (If different from above)	Submitting Company Phone ( )	
Contact Person (Please Print)	Address	

**Mail to:** Department of Revenue  
Withholding Tax Division  
P. O. Box 960  
Jackson, MS 39205-0960

## Instructions

Form 89-142 is a transmittal form for the State's copies of 1099's, W-2G's and 1042-S's. Federal forms may not be substituted for the State forms. If you are required to submit copies of withholding statements using electronic media, this form should be completed and sent with that media. If multiple accounts are on one electronic media, each account must have a separate Form 89-142. All electronic media must be adequately labeled.

## Filing Deadlines

### Forms

W-2\*, 1099R

W-2\*, 1099R

W-2G, Other 1099's, 1042-S

### Media

Paper (49 or less)

Electronic

Paper / Electronic

### Due Date

January 31st

February 28th

March 15th

\*W-2's are to be filed using Form 89-140.

## State EIN Instructions

The Department of Revenue uses the Federal Employer Identification Number "FEIN" as the withholding account number. The State EIN should only be completed if (1) the individual or business has an existing open withholding account with the state under an account number other than the FEIN or (2) the individual is reporting income from a business on a Federal 1040 using a Schedule C or Schedule E, in which case the SSN of the individual must be entered as the State EIN. If you do not meet one of the two requirements above for a State EIN, the FEIN must be used as the withholding account number.

## Line 1 - 4 Instructions

### Line 1 - Number of Accompanying Returns

Enter the number of returns submitted with this form on Line 1.

### Line 2 - Total Mississippi Compensation for the Calendar Year

Enter the total amount of Mississippi compensation for the calendar year on Line 2. The amount must be rounded to the nearest whole dollar.

### Line 3 - Total Mississippi Income Tax Withheld

Enter the total amount of Mississippi income tax withheld from the return type checked off and submitted with Form 89-142. All amounts must be rounded to the nearest whole dollar. If no Mississippi income tax was withheld, leave Line 3 blank.

### Line 4 - Total Tax Remitted for 2010

Enter the total amount of tax remitted for 2010 from the return type checked off and submitted with Form 89-142. Interest and penalty must not be included in this amount. Please note, if an overpayment credit from a prior year was applied as payment for 2010, the overpayment credit amount must be included on Line 4. All amounts must be rounded to the nearest whole dollar. If no Mississippi withholding tax was paid for 2010, leave Line 4 blank.

## Out of Balance Accounts

If Line 3 and Line 4 on Form 89-142 are not the same amount, then an additional return must be filed as follows:

To adjust for **underpayment**, an additional tax return (Form 89-105) for the month of December (monthly filers) or for the 4th quarter (quarterly filers) must be filed for that period. The Form 89-105 must be marked "additional return" and mailed with payment in a separate envelope. Please do not mail the Form 89-105 in the same envelope with the Form 89-142.

To adjust for **overpayment**, an amended tax return (Form 89-105) must be filed for the overpayment period. Credit will not be posted to your account from the Annual Information Return (Form 89-142). After the amended return is processed, the Withholding Division will mail a letter authorizing the credit to be applied to future withholding periods.

You may request a PDF copy of the form 89-105 by emailing [withholding@dor.ms.gov](mailto:withholding@dor.ms.gov).