



MEMORANDUM

TO: In-Lieu of Tax Accounts (Railcar, Nuclear, TVA)
FROM: Paul J. (Jeff) Foreman, Director
Exemptions & Public Utilities Bureau
DATE: April 1, 2015
RE: Changes to Annual Reporting Requirements

We are implementing a new computer system that will incorporate the tax type you file with the Mississippi Department of Revenue (MDOR). Per the schedule below, you will be required to file certain reports online using MDOR's Taxpayer Access Point (TAP) found at www.dor.ms.gov. In order to file on TAP, you must first register for an account in the TAP system. We can assist you in registering for your account. Contact us at one of the numbers below for phone assistance. **If you would like for MDOR to register your account for you, please complete the attached form and return it to me by MAY 1, 2015.** All other correspondence to MDOR related to these tax types should be submitted via email to pscreports@dor.ms.gov.

Nuclear Generating Plants
Tax Type: Nuclear in-Lieu Tax (MCA §27-35-309)
Report: kWh Sales Report
E-file Mandate: Beginning with reports due September 2015 (template available)

Electric Power Associations
TVA in-Lieu Tax (MCA §27-37-301 – §27-37-307)
Report: EPA kWh Sales Reports
E-file Mandate: Beginning with reports due January 2016

Private Railroad Cars Owners/Operators
Tax Type: Railcar in-Lieu Tax (MCA §27-35-501 – §27-35-531)
Report: Annual Report to the State of Mississippi for the Assessment of Private Car Companies
E-file Mandate: Beginning with reports due April 1, 2016 (template available)

Railroad Operators
Tax Type: Railcar in-Lieu Tax (MCA §27-35-501 – §27-35-531)
Report: Railcar Mileage Report (MCA §27-35-525)
E-file Mandate: Beginning with reports due May 1, 2016 (template available)

Online filing is free; all you need is internet access. You do not need any special equipment. With online filing, you have secure, private access to view your tax account information at any time. Additionally, you can:

- Make electronic payments for returns and assessments;
- Submit your returns and/or amend returns;
- View recent account activity;
- Register a new business or add accounts to your business;
- Make address changes;
- View correspondence from the DOR.

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MISSISSIPPI DEPARTMENT OF REVENUE TAP REGISTRATION FORM FOR IN-LIEU TAX TYPES

PLEASE RETURN BY MAY 1, 2015 – Email: pscreports@dor.ms.gov, Fax: 601.923.7637
or by Mail to: P.O. Box 1033, Jackson, MS 39215

Legal name of company FEIN

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Type of Ownership:

<input type="checkbox"/> C Corporation ^{see below}	<input type="checkbox"/> Federal Government	<input type="checkbox"/> Estate & Trust
<input type="checkbox"/> S Corporation ^{see below}	<input type="checkbox"/> Non-Profit Organization	<input type="checkbox"/> Other: <input style="width: 150px;" type="text"/>
<input type="checkbox"/> Partnership ^{see below}	<input type="checkbox"/> Other Government	<input type="checkbox"/> Individual ^{see below}
<input type="checkbox"/> LLC ^{see below}	<input type="checkbox"/> Association	

For Corporations, Partnerships & LLCs

Organized under the laws of what state:

Organized under the laws of what country:

Is this company publicly traded?

If so, what symbol is it traded under?

For Individual Filers Only

Social Security Number:

ITIN:

Date of Birth:

Nature of Business:

Mailing Address:

Street	City	State	Zip Code	Country	

Primary Contact:

Name	Title	Telephone Number	Fax Number	Email Address

Name/Address of Officers:	Name	Address	City	State	Zip Code
President	<input style="width: 100%; height: 20px;" type="text"/>				
Secretary	<input style="width: 100%; height: 20px;" type="text"/>				
Treasurer	<input style="width: 100%; height: 20px;" type="text"/>				
Auditor	<input style="width: 100%; height: 20px;" type="text"/>				
Superintendent/Manager	<input style="width: 100%; height: 20px;" type="text"/>				
Agent in Mississippi	<input style="width: 100%; height: 20px;" type="text"/>				
Other	<input style="width: 100%; height: 20px;" type="text"/>				

If you wish to allow 3rd Party Access (i.e. Tax Representative, Agent, CPA, etc.) to your account, please note below, attach a copy of your Power of Attorney and sign below.

Name	Mailing Address	City	State	Zip Code
Telephone Number	Email Address	FEIN	3 rd Party Provider's TAP Log On	Access Level
				<input type="checkbox"/> File <input type="checkbox"/> Pay <input type="checkbox"/> File & Pay

Other Instructions:

Signature	Date	Title	Telephone Number	Email Address