



— DEPARTMENT OF —
REVENUE
STATE OF MISSISSIPPI

OFFICE OF COUNTY SERVICES
EXEMPTIONS & PUBLIC UTILITIES BUREAU

MEMORANDUM

TO: In-Lieu of Tax Accounts (Railcar, Nuclear, TVA)

FROM: Talina Matthews, Bureau Director
Exemptions & Public Utilities Bureau

DATE: March 19, 2025

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. 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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