



# Mississippi

## Pass-Through Entity Election Form

### 2025

 Tax Year Beginning \_\_\_\_\_  
    mm dd yyyy

 Tax Year Ending \_\_\_\_\_  
    mm dd yyyy

FEIN _____	<input type="checkbox"/> <b>Partnership / LLC / LLP</b> (Federal 1065)	<input type="checkbox"/> <b>S Corporation</b> (Federal 1120-S)
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ENTITY INFORMATION				
Business Name and DBA			<b>CHECK ONE</b>	
Address			<input type="checkbox"/> <b>Electing PTE</b> <input type="checkbox"/> <b>Removing PTE</b>	
City		State	Effective date _____ mm dd yyyy	
County	NAICS Code	Total Number of Owners/Partners		

RESPONSIBLE PARTY			
Name		Title	
Address		Email	
City	State	Zip +4	Phone

☐ Check box if the election to be taxed at the entity level has been approved by vote satisfying the threshold required for taking official actions as specified within the entity's governing documents. If the entity's governing documents do not contain any such provisions, then the election was accomplished by vote or written consent of the owners, members, partners or shareholders holding greater than fifty percent (50%) of the voting control of the entity, and also if the entity has a governing body, by vote or written consent of the governing body of the entity.

**I declare, under penalties of perjury, that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, this is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.**

Officer Signature		Title		Date	
Paid Preparer Signature		Date		Paid Preparer Address	
Paid Preparer PTIN		Paid Preparer Phone		City	State
				Zip Code	

☐ Check box if return may be discussed with preparer

#### INSTRUCTIONS

Complete this form to make an election to pay taxes at the entity level ("Electing PTE") or to revoke a previous election made. The "Electing PTE" status shall be valid for the current taxable year and each taxable year thereafter until the election is revoked.

Elections and revocations must be made by the due date or the extended due date of the Pass-Through Entity Tax Return of the taxable year, or by the date such return is filed, whichever is latest for which the entity elects to be taxed as an electing PTE or revoked as an electing PTE. The effective date of the election or revocation must be provided on this form.

Prior to submitting this form, a vote by or written consent of the members of the governing body of the entity, as well as, a vote by or written consent of the owners, members, partners or shareholders holding greater than fifty percent (50%) of the voting control of the entity must be obtained in order to be taxed as an electing PTE. Acknowledgment of this consent is provided by checking the check box on this form above.

**Mail To: Department of Revenue**  
**P.O. Box 23191**  
**Jackson, MS 39225-3191**