



Instructions for Filing Withholding Tax Return



Who must file this return?
What is taxable?
What is not taxable?

For more information, go to
<http://www.dor.ms.gov/taxareas/withhold/main.html>

Instructions

If you are filing a zero return, check the box at the top of the return.

Line 1

Enter the MS Income Tax withheld from employee wages, or the amount you should have withheld. If none, enter zero.

Line 2

Enter the amount of credit available as listed on the authorization letter from the Department of Revenue.

Line 3

Subtract Line 2 from Line 1. Enter the result on this line.

Line 4

If the return is late, you owe a penalty. The rate is 10% of the tax amount due or payable with this return.

Line 5

If the return is late, you owe interest. Interest is based on the debt's assessment date and is charged monthly from the time the tax was due until it is paid. The amount of interest that accumulates over time is not limited.

ASSESSMENT DATE	INTEREST RATE
Prior to 1/1/2015	1.0%
1/1/2015 – 12/31/2015	0.9%
1/1/2016 – 12/31/2016	0.8%
1/1/2017 – 12/31/2017	0.7%
1/1/2018 – 12/31/2018	0.6%
after 1/1/2019	0.5%

Line 6

Add together lines 3, 4 and 5. You owe this amount.

Ready to file?

Select "Submit." Your password serves as your signature. By entering your password you are declaring that the return is true, correct, and complete.

You will receive a confirmation number related to your request to file the return.

Payment

Select "Schedule a Payment Now" after submitting the return.

If a bank account is not saved to this account, enter the bank account type (checking or savings). Enter the Routing Number and Account Number.

You have the option to save the bank information so that you will not have to re-enter the information when you make the next payment.

The payment date defaults to the current date. You cannot select a past date; however, you have the ability to choose a future date.



Returns and Payments submitted after the due date are late and subject to penalties and interest.

Ready to Pay?

Select "Submit." You are required to enter your password to confirm your payment request.

You will receive a confirmation number along with a summary of the payment request.

Other Payment Options

✓ **ACH Credit.** If you want to submit payments by ACH credit through your financial institution, contact us at eftunit@dor.ms.gov and request ACH credit payment instructions.

✓ **Credit Card or Electronic Check.** You may pay by credit card or electronic check on <http://www.officialpayments.com>. There is an additional fee charged by Official Payments. Mississippi's jurisdiction code is 3400.

OOPS!

If you make a mistake when filing your return or making a payment, you can withdraw the return or payment as long as the request is still pending.

Change of address

You can change addresses on file with the Department of Revenue through TAP. From the Home screen you may edit the mailing and/or physical address for the business. In the account springboard, you may add/change the address specific to this account.

Amended Returns

If you need to change a return that has already been filed, select "View Return" and then choose "Amend" from the menu on the top right corner.