



MISSISSIPPI STATE TAX COMMISSION

Office of Revenue

Notice 70-10-001 March 23, 2010

NOTICE OF ADMINISTRATIVE CHANGES

The Mississippi State Tax Commission (MSTC), like most organizations, has been looking at ways to more effectively manage our resources. As examples we have implemented a self-imposed hiring freeze, re-organized procedures and processes, and cut expenses everywhere possible. The agency closed its Columbus District Office December 31, 2009.

In an effort to further reduce costs, MSTC will issue only one notice of income tax deficiency or delinquency prior to beginning enforcement proceedings. In the past, the agency issued a first notice and allowed 30 days for the taxpayer to respond. If the taxpayer didn't respond, the MSTC issued its assessment and allowed another 30 days for the taxpayer to respond before beginning collection efforts.

The first notice was sent as a courtesy to taxpayers and only 20% to 30% of the taxpayers responded. Due to the high cost of these notices, the Tax Commission is now issuing a single notice of the assessment of income tax, penalty or interest due. If the taxpayer does not respond within the 30 days provided, the agency will begin its collection efforts. Collections efforts may include filing a lien on any property the taxpayer may have, garnishment of the taxpayer's wages, or levying the taxpayer's bank accounts.

In addition, MSTC has expanded our electronic filing options this year. We have been accepting electronically filed returns for corporations, S corporations and partnerships since January 2010. We currently have a small number of software companies that are supporting these returns but that number is increasing. This option also allows the payment to be submitted electronically both for these returns and estimated payments.

We would also like to encourage you to utilize the electronic filing of sales, use and withholding tax through our internet provider at <https://mstc.click2file.net/>. This application allows these returns and payments to be submitted electronically.

Mississippi State Tax Commission
Office of Revenue
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