

# Mississippi Registration Application Forms and Instructions

## Completing the Application

This application must be typed or printed. Please use black or blue ink when preparing the application. Incomplete forms will be returned to the applicant without processing. You must complete one application for each business location you are registering. After completion of the application, mail it to the District Service Office for the county where your business is located.

## Contact for Additional Information

The taxes covered by this application are listed in Section A. If you want to apply for an account for a tax that is not listed or you have any other questions, please contact the State Tax Commission at (601) 923-7000 or the District Service Office for the county where your business is located.

## Section A: Taxes to Register For

All applicants must complete this section. You should place an "X" in the box(es) to indicate the tax type(s) for which you are applying.

## Section B: Business Information

All applicants must complete this section.

### 1. Type of Ownership

Place an "X" in the box that describes the business's type of ownership.

### 2. Identification

You should enter your Federal Employer Identification Number (FEIN) if the business is a corporation or partnership. If your business is a sole proprietorship, enter the owner's Social Security Number and FEIN, if they have one. If a FEIN has been applied for, but has not been received, you should write "applied for" on the dotted line.

### 3. Non-Profit Status

You should place an "X" in the box if you have a corporation or other entity type and are claiming the non-profit status. You must attach documentation to substantiate this claim, such as information from the IRS allowing the non-profit status.

### 4. Legal Name

For a Sole Proprietorship, provide the owner's full name and for a corporation or partnership, provide the corporation's or partnership's name.

### 5. Trade Name

Please provide the name by which the taxpayer does business or the one that is known to the public.

### 6. Headquarters Address or Home Address

You should provide the corporation or partnership headquarter's address or the sole proprietor's home address on this line. This cannot be a P.O. Box number; it must be a street address.

### 7. Mailing Address

You should provide the address where business mail should be sent. This mail would include such items as tax forms and notices. If the mailing address is different for the different tax accounts, attach a separate sheet indicating the correct mailing address for each of the different tax accounts.

### 8. MS Physical Address

You should provide the specific street address in Mississippi where the business is located. This cannot be a P.O. Box number; it must be a street address. Remember that if you have more than one business locations, a separate application must be completed for each one.

### 9. Phone Numbers & E-mail

For each item listed, contact information for the individual or department responsible for preparing and filing the tax returns for the tax type and who should be contacted with questions about the accounts should be entered.

## 10. Description or Nature of Business

You should briefly describe the product you intend to sell or the service you intend to provide.

## 11. Industry Code

You should list the appropriate industry code here. Place the primary line of business first and any other lines of business in the remaining places. Refer to the attached industry code list for help. It is very important to use the correct code. The products you are able to purchase exempt for resale are dependent upon this number. Any important notices from the State Tax Commission or other state agency are dependent upon this code as well.

## Section C: For Corporations and Partnerships Only

### 12. State of Incorporation

You should write the state in which your corporation or partnership was formed.

### 13. Date Admitted

You should provide the date in which your corporation or partnership filed with the Secretary of State's Office to be able to do business in Mississippi.

### 14. Basis of Reporting

You should place an "X" in the appropriate box to indicate the basis of your accounting year, either calendar or fiscal. If you are on a fiscal year basis, list the fiscal year end date.

### 15. Officers, Directors, Managing Partners, or Members

For a C Corp, S Corp, LLC, LLP, or Partnership, please list the names, home addresses, social security numbers, titles, and percentage of ownership of the officers, directors, managing partners, or members who have any responsibility for the fiscal management of the taxpayer. Attach a list, if needed.

## Section D: Sales/Use Tax

### 16. Previous Owner's Name

You should provide the owner(s) (individuals, corporations, or partnerships, as applicable) that operated this business previously. Also, list the trade name and the account number, if you know it.

### 17. Location of Records

You should indicate the address, by placing an "X" in the appropriate box, where the records that support the taxpayer's sales/use tax returns will be maintained, either the headquarters or the physical address listed on the first page. If neither, check "Other" and fill in the space with the other address.

### 18. Date Began at this Location

You should provide the date you began business at this location. Be advised that returns will be required from this date forward.

### 19. Location of Business

You should place an "X" in the appropriate box to indicate in what type of facility your business is located. If none of the choices apply, mark "Other" and fill in the blank.

### 20. City Limits

You should place an "X" in the appropriate box to indicate whether the physical address where your business is located is either inside or outside the city limits. If you do not know, check the "Unknown" box.

### 21. Use Tax Number

You should place an "X" in the appropriate box to indicate whether or not you already have a Use Tax number. If your business does have one, please provide the number here.

### 22. Tax Incentives

You should place an "X" in the appropriate box to indicate whether or not you have qualified for any tax incentives. If you have, you

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must attach the approved documents from Mississippi Development Authority (MDA).

### Section E: Withholding Tax

#### 23. Date Mississippi Taxable Wages First Paid

You should enter the date Mississippi taxable wages were first paid to employees.

#### 24. Estimated Monthly Liability

You should enter the amount of estimated monthly withholding tax liability that you anticipate. This is the amount that employers are required to deduct and withhold, regardless of whether the amounts were in fact deducted or withheld.

#### 25. Number of Mississippi Employees

You should enter the number of employees from which you withhold Mississippi taxes.

#### 26. Employee Leasing Company

You should place an "X" in the appropriate box to indicate whether or not your company is in the business of leasing employees to other companies. Taxpayers applying for Withholding Tax (Employee Leasing) must give a bond in an amount sufficient to cover twice the estimated tax liability for a period of three (3) months. The bond must be filed with the Commissioner prior to beginning business in Mississippi. More information can be obtained by contacting your District Service Office.

#### 27. Location of Records

You should indicate the address, by placing an "X" in the appropriate box, where the records that support the taxpayer's withholding tax returns will be maintained, either the headquarters or the physical address listed on the first page. If neither, check "Other" and fill in the space with the other address.

### Section F: Applicant Signature

The Registration Application must be signed and dated by an authorized individual; that is, one of the following:

- A corporate officer if the taxpayer is a Corporation or S Corporation.
- A managing partner if the taxpayer is a Limited Partnership or all general partners if the taxpayer is a General Partnership.
- The owner if the taxpayer is a Sole Proprietor.

**If you submit a Registration Application without an authorized signature, the application will not be processed.**

After you have completed the Registration Application, mail it to the appropriate address listed below.

Lawrence, Lincoln, Pike, Simpson, Walthall, and Wilkinson	1385 Johnny Johnson Dr. <b>Ph:</b> (601) 833-4761 <b>Fax:</b> (601) 833-3096
Calhoun, Chickasaw, Choctaw, Clay, Lowndes, Monroe, Noxubee, Oktibbeha, Webster, and Winston	Columbus District Service Office P.O. Box 8885 Columbus, MS 39705  4072 Highway 45 N. <b>Ph:</b> (662) 328-3271 <b>Fax:</b> (662) 328-1290
Attala, Bolivar, Carroll, Grenada, Holmes, Humphreys, Issaquena, Leflore, Montgomery, Sharkey, Sunflower, Tallahatchie, Washington, and Yazoo	Greenwood District Service Office P.O. Drawer D Greenwood, MS 38935  117B Grand Blvd. <b>Ph:</b> (662) 453-1742 <b>Fax:</b> (662) 453-7981
Hancock, Harrison, and Jackson	Gulf Coast District Service Office 1141 Bayview Ave., Ste. 400 Biloxi, MS 39530-1601  <b>Ph:</b> (228) 436-0554 <b>Fax:</b> (228) 436-0964
Covington, Forrest, George, Greene, Jones, Lamar, Marion, Pearl River, Perry, and Stone	Hattiesburg District Service Office P.O. Box 1709 Hattiesburg, MS 39403-1709  17JM Tatum Industrial Dr, Ste. 2 <b>Ph:</b> (601) 545-1261 <b>Fax:</b> (601) 584-4051
Hinds, Madison, Rankin, and Warren	Jackson District Service Office P.O. Box 1033 Jackson, MS 39215-1033  1577 Springridge Rd. Raymond, MS <b>Ph:</b> (601) 923-7300 <b>Fax:</b> (601) 923-7318
Clarke, Jasper, Kemper, Lauderdale, Leake, Neshoba, Newton, Scott, Smith, and Wayne	Meridian District Service Office P.O. Box 3625 Meridian, MS 39305  2600 Old N Hills St. <b>Ph:</b> (601) 483-2273 <b>Fax:</b> (601) 693-2473
Benton, Coahoma, DeSoto, Lafayette, Marshall, Panola, Quitman, Tate, Tunica, Yalobusha, and Memphis, Tennessee	Senatobia District Service Office P.O. Box 127 Senatobia, MS 38668  115 S. Ward St. <b>Ph:</b> (662) 562-4489 <b>Fax:</b> (662) 562-7392
Alcorn, Itawamba, Lee, Pontotoc, Prentiss, Tippah, Tishomingo, and Union	Tupelo District Service Office P.O. Box 3000 Tupelo, MS 38803  2610 Traceland Dr. <b>Ph:</b> (662) 842-4316 <b>Fax:</b> (662) 842-5041
Out of State, except for Memphis, TN	Collections Division P.O. Box 23338 Jackson, MS 39225  1577 Springridge Rd. Raymond, MS <b>Ph:</b> (601) 923-7390 <b>Fax:</b> (601) 923-7334

County of Business & Out of State Location	Mail to: State Tax Commission
Adams, Amite, Claiborne, Copiah, Franklin, Jefferson, Jefferson Davis,	Brookhaven District Service Office P.O. Box 3999 Brookhaven, MS 39603-7999

NAIC (New)	NAIC Category
210000	<b>Mining</b>
213111	Drilling Oil & Gas Wells
213112	Oil and Gas Field Services including Production
220000	<b>Utilities</b>
221120	Electrical Companies and Systems
221122	EPA's

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221210	Gas Companies and Systems
221300	City Utilities
221310	Water Systems
<b>230000</b>	<b>Construction</b>
233320	Building Construction
234110	Construction Other Than Buildings
235110	Mechanical Contractors
235310	Electrical Contractors
235420	Insulation Contractors
235610	Roofing, Siding, and Sheetmetal Contractors
235810	Water Well Drilling
235930	Excavating
235950	Elevator & Escalator Contractors
<b>300000</b>	<b>Manufacturing</b>
311000	Food Manufacturing
313210	Textiles
321210	Lumber and Wood Products
323110	Printing and Publishing
324110	Chemicals and Petroleum Products
326200	Rubber and Plastic Products
331528	Foundries
332116	Metal Products
332710	Machine Shops
333132	Oilfield equipment, supplies and repairs
336211	Assembly of Truck Bodies or Bus Bodies
339000	Other Manufacturers
339950	Sign Dealers
<b>420000</b>	<b>Wholesale Trade</b>
421110	Truck Tractor and Trailer Dealers
421120	Motor Vehicle Wholesaler including Parts and Equipment
421210	Commercial, Institutional, and Office Furniture
421210	Furniture Wholesale
421320	Sand and Gravel Mining and Quarrying
421390	Building Supply Dealers (including lumber) (includes Hardware Stores & Wood Treating)
421450	Medical Equipment and Furniture
421450	Medical and Dental
421510	Metal Products
421610	Lumber and Construction Material Wholesale
421610	Electrical and Communication Wholesale
421710	Hardware Wholesale
421730	Heating, Plumbing and Air-Conditioning Dealers
421810	Construction equipment, supplies and repairs
421820	Farm Machinery and Equipment
421830	Industrial Machinery and Equipment
421830	Machinery and Equipment Wholesale
421850	Janitorial Equipment and Supplies, Barber and Beauty Shop Supplies, Chemicals and Disinfectants
421860	Marine equipment, supplies and repairs – Commercial
422110	Paper Wholesale
422210	Drugs and Sundries
422310	Clothing Wholesale – Dry Goods
<b>NAIC (New)</b>	<b>NAIC Category</b>
422410	Grocery Wholesale
422710	Bulk Plant
422810	Beer Wholesale
422820	Liquor Wholesale
422940	Tobacco Wholesale
422990	Ice Dealers
422990	Miscellaneous Wholesale

<b>440000</b>	<b>Retail Trade</b>
441110	Motor Vehicle Dealers (New & Used)
441120	Used Car Dealers
441210	Recreational Vehicle and Travel Trailer Dealers
441221	Motorcycle Dealers
441222	Boat Dealers
441229	Aircraft Dealers
441310	Automotive Parts and Accessories Stores
441320	Tire Dealers
442110	Furniture Stores
442290	All Other Home Furnishings (includes Floor Covering Dealers)
443111	Household Appliances and Repair
443112	Radio and TV Shops, equipment, supplies and repairs and Communication Equipment
443120	Computer Equipment and Supplies and Computer Software Programming and Services
443130	Photographic Supply Stores, Camera Shops, Film Developers, Photographers
444190	Fence Dealers & Electrical Supply Stores
444220	Farm and Garden Centers, Nurseries
445110	Supermarkets
445210	Meat Markets (includes Custom Slaughtering and Poultry and Poultry Related)
445220	Fish and Seafood Markets
445230	Fruit and Vegetable Markets
445291	Baked Goods Stores (includes Confectionery, Nut and Candy Stores and Dairy Products Stores)
445310	ABC Package Retailers
446110	Drug Stores
447110	Convenience Stores
448150	Clothing Accessories and Miscellaneous Apparel
448310	Jewelry Stores
451110	Sporting Goods Stores, Bicycle Shops
451130	Fabric Stores
451140	Music Equipment, Supplies and Repairs
451211	Book Stores and News Stands
452110	Department Stores
452910	Warehouse Clubs and Superstores
453110	Florists
453210	Stationery Supply Stores, Office Supply Stores, and Book Stores
453220	Souvenir Shops, Gift and Novelty Stores
453310	Used Merchandise Stores, Antique Dealers, Pawn Shops
453930	Manufactured (Mobile) Home Dealers (selling both new & used units)
453931	Manufactured (Mobile) Home Dealers (selling only used units)
453991	Tobacco Stores
453998	Monument and Tombstone Dealers
453998	Miscellaneous Store Retailers
454110	Direct Mail and Catalog Merchants
454210	Vending Machines and Vending Merchandisers

<b>NAIC (New)</b>	<b>NAIC Category</b>
454312	LP Gas Dealers
454390	Direct Selling Merchandisers
<b>480000</b>	<b>Transportation &amp; Warehousing</b>
481111	Air Transportation
482110	Railroad
483000	Water Transportation
484100	Trucking, Local and Long-Distance

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NAIC (New)	NAIC Category
485210	Interurban Passenger Service
486110	Transportation Services (Pipeline)
488100	Facilities and Services for Air Transportation
493110	Public Warehousing and Storage
493130	Cotton Compresses and Warehouses
<b>510000</b>	<b>Information</b>
512131	Theaters, Motion Picture Shows
513220	TV Cable and Satellite Services
513310	Wired Telecommunications Carriers
513322	Cellular and Other Wireless Telecommunication
<b>520000</b>	<b>Finance &amp; Insurance</b>
522110	Banks
524210	Insurance Agencies and Companies
<b>530000</b>	<b>Real Estate &amp; Rental &amp; Leasing</b>
532100	Transportation Leasing
532200	Consumer Goods Rental (Other than Transportation)
532230	Video Tape Sales and Rentals
532400	Commercial and Industrial Machinery and Equipment Rental and Leasing
<b>540000</b>	<b>Professional, Scientific, &amp; Technical Services</b>
541890	Advertising Specialty and Supply Stores
<b>560000</b>	<b>Administrative &amp; Support &amp; Waste Management &amp; Remediation Services</b>
561421	Telephone Answering Services
561621	Burglar Alarm Sales, Installation, Maintenance and Monitoring
561622	Locksmith Shop and Services
561710	Exterminating Services
<b>620000</b>	<b>Health Care &amp; Social Assistance</b>
622110	Medical and Other Health Services
<b>710000</b>	<b>Arts, Entertainment, &amp; Recreation</b>
711110	Theaters, Live Theatrical Production
711210	Athletics (includes Race Tracks)
712130	Zoos, Aquariums, Museums, etc.
713110	Amusement Parks
713910	Golf Course and Country Clubs
713930	Marina Services
713940	Skating Rinks; Tennis Courts; Swimming Pools; Bowling Lanes, Billiards Halls, Pool Halls; and Miscellaneous Recreation, including Dance Halls
<b>720000</b>	<b>Accommodation &amp; Food Services</b>
721100	Hotels
721211	RV Parks
722110	Restaurants with Alcohol
722212	Restaurants without Alcohol (includes both Full Service and Fast Food)
722213	Snack Shops, Concession Stands, Ice Cream Parlors and Donut Shops
722300	Special Food Services, including food service contractors and caterers
722410	Beer Parlors (would also include Liquor On-Premises other than Restaurants and Cafes)

NAIC (New)	NAIC Category
<b>810000</b>	<b>Other Services</b>
811111	General Automotive Repair (includes service stations)
811310	Refrigeration Equipment, Repair and Maintenance
811310	Welding Repair Services

NAIC (New)	NAIC Category
<b>810000</b>	<b>Other Services</b>
811111	General Automotive Repair (includes service stations)
811420	Furniture Repair Shops, Refinishers and Upholsterers
811430	Shoe Repair Shops
812320	Laundries and Dry Cleaners
812930	Parking Lots and Garages
813000	Miscellaneous Services- Schools, Churches, Etc.

### REMINDERS

Prior to doing business in Mississippi, you should check with the State Tax Commission to determine if you need to register for taxes. If you need to register for taxes other than those that appear on this application, please contact the State Tax Commission at the District Service Office in the county where your business is located. You can find the locations and the numbers of the offices on page 2 of these instructions.

Before you mail your registration application, check to be sure you do all the following:

- Make sure the name and address portion is complete and legible. This is important in order to send all notices, forms and other correspondence to the correct business.
- **Make sure your Social Security Number (SSN) or your Federal Employer Identification Number (FEIN) is correct and is entered in the appropriate place on the application.** If you have applied for an FEIN, please write "applied for" in the appropriate space. Please contact the State Tax Commission with the FEIN when you receive it so we can complete your account registration.
- Do not forget to include any additional applications (such as a Petroleum application, Direct Pay Permit application, etc.) or schedules, if needed.
- You must include the proper NAIC Industry Code(s). The industry code determines the products that may be purchased exempt for resale for your business.
- Make sure you fully complete the sections for the taxes you are registering. This information is needed to establish your account properly.
- Sign and date the application. An authorized person must have their signature on the application in order for it to be processed.
- Please allow two to three weeks time to process your application. If you have any questions, please contact your District Service Office.
- Make a copy of the application for your records.