



**MISSISSIPPI  
MS ANNUAL W-2 INFORMATION RETURN  
CALENDAR YEAR 2010**

**Duplex and Photocopies NOT Acceptable**

Name		
Address		
City	State	Zip

Must be completed

FEIN ▶

The FEIN above must match the State's account number into which the payments have been made. If not see instructions on the back of this form or on our website.

STATE EIN ▶

Leave empty if same as FEIN

**Wage Returns:**

Select Method of Filing: (See Pub 89-145)	<input type="checkbox"/> <b>W-2</b> <input type="checkbox"/> EFW2 - SSA Format - <small>It must contain the RS record The Mississippi state code is "28"</small> <input type="checkbox"/> W2REPORT-10.xls - Located on website shown above <input type="checkbox"/> QuickBooks - Excel File - See web page for Details <input type="checkbox"/> Paper W-2's	<input type="checkbox"/> <b>W-2C</b> See instructions on back <input type="checkbox"/> EFW2c - SSA Format <input type="checkbox"/> EFW2 - submitting a corrected EFW2 file. (replacement file) <input type="checkbox"/> Paper W-2C's
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**All informational returns, except W-2's, are to be filed using Form 89-142.**

Electronic upload of these files is available. Visit <http://www.dor.ms.gov/taxareas/withhold/main.html> for instructions on using our secure portal. If you upload a file, this paper Form 89-140 is not required.

If filing 50 or more W-2's or filing past January 31st, you are **REQUIRED to file Electronically using the Internet or by attaching a 3.5 inch Disk or CD to this form.**

1. Number of accompanying returns. <b>(Actual Number of Returns)</b> .....	▶	
2. Total Mississippi compensation for the calendar year.....		.00
3. <b>Total Mississippi income tax withheld</b> by category checked above .....	▶	.00
4. Total tax remitted for 2010 tax year by category checked above .....		.00

**Do not include interest and penalty in this amount.**

Do not send payment with this form. Credit will not be applied to your account if payment is submitted with this form. Amended or additional paper Form 89-105 returns must be filed for any underpayment or overpayment. See instructions.

Signature	Phone ( )	Date
Submitting Company (If different from above)	Submitting Company Phone ( )	
Contact Person (Please Print)	Address	

**Mail to:** Department of Revenue  
Withholding Tax Division  
P. O. Box 960  
Jackson, MS 39205-0960

## Instructions

Form 89-140 is a transmittal form for the State's copies of W-2 statements. Federal forms may not be substituted for State forms. If you are required to submit copies of withholding statements using electronic media, this form should be completed and sent with that media. If multiple accounts are on one electronic media, each account must have a separate Form 89-140; however, if needed, two or more files for one account is permitted, for example, one EFW2 for hourly employees and one W2REPORT-10.xls for salary employees. All electronic media must be adequately labeled.

## Filing Deadlines

Forms	Media	Due Date
W-2, 1099*	Paper (49 or less)	January 31st
W-2, 1099*	Electronic	February 28th
W-2G*, Other 1099's*, 1042-S*	Paper / Electronic	March 15th

\* 1099's, W-2G's and 1042's are to be filed using Form 89-142.

## State EIN Instructions

The Department of Revenue uses the Federal Employer Identification Number "FEIN" as the withholding account number; however, some withholding accounts have State EIN's that are different from the FEIN. If Mississippi withholding taxes were paid under a State EIN that is different from the FEIN, then both of the State EIN and FEIN must be listed as indicated on the front of Form 89-140.

It is the intent of the Department of Revenue to use the FEIN as the State withholding account number; therefore, a Registration Application (Form 70-001) must be filed in order to change the State EIN to the FEIN. A statement must be attached to the Registration Application indicating the reason for the application as a "change to the FEIN from the State EIN". Please be sure that the current State EIN is listed in the letter. For verification purposes, information from the IRS (for example, the Federal Form 941, Employer's Quarterly Federal Tax Return) must also be attached to the application. The Registration Application can be downloaded at <http://www.dor.ms.gov/regist.html>. If there is a valid reason that the State EIN cannot be changed to the FEIN, please contact the Withholding Tax Division directly at 601-923-7088.

If the State EIN is the same as the FEIN, please make sure that the number in Box 15 on the W-2 is the same nine-digit number. Do not use any other numbers (for example, the State unemployment number) on the W-2. Also, please note that the tenth digit number on pre-printed Form 89-105 coupons is a check digit number only and should not be used on W-2's or any other Withholding forms.

## Line 1 - 4 Instructions

### Line 1 - Number of Accompanying Returns

Enter the number of returns submitted with this form on Line 1. For W-2C's, enter the number of corrected returns submitted with this form on Line 1.

### Line 2 - Total Mississippi Wages or Compensation for the Calendar Year

Enter the total amount of Mississippi wages or compensation for the calendar year on Line 2. For W-2C's, enter the net increase or decrease in total wages or compensation from corrected returns. All amounts must be rounded to the nearest whole dollar.

### Line 3 - Total Mississippi Income Tax Withheld

Enter the total amount of Mississippi income tax withheld from the return type checked off and submitted with Form 89-140. For W-2C's, enter the net increase or decrease in Mississippi income tax withheld as shown on the corrected returns. All amounts must be rounded to the nearest whole dollar. If no Mississippi income tax was withheld, leave Line 3 blank.

### Line 4 - Total Tax Remitted for 2010

Enter the total amount of tax remitted for 2010 from the return type checked off and submitted with Form 89-140. Please note, if an overpayment credit from a prior year was applied as payment for 2010, the overpayment credit amount must be included on Line 4. For W-2C's, enter the amount of taxes **actually paid** to this state for those returns that are being amended. Interest and penalty must not be included in these amounts. All amounts must be rounded to the nearest whole dollar. If no Mississippi withholding tax was paid for 2010, leave Line 4 blank.

## Out of Balance Accounts

If Line 3 and Line 4 on Form 89-140 are not the same amount, then an additional return must be filed as follows:

To adjust for **underpayment**, an additional tax return (Form 89-105) for the month of December (monthly filers) or for the 4th quarter (quarterly filers) must be filed for that period. The Form 89-105 must be marked "additional return" and mailed with payment in a separate envelope. Please do not mail the Form 89-105 in the same envelope with the Form 89-140.

To adjust for **overpayment**, an amended tax return (Form 89-105) must be filed for the overpayment period. Credit will not be posted to your account from the Annual Information Return (Form 89-140). After the amended return is processed, the Withholding Division will mail a letter authorizing the credit to be applied to future withholding periods.

You may request a PDF copy of the form 89-105 by emailing [withholding@dor.ms.gov](mailto:withholding@dor.ms.gov).