**MEMORANDUM**

**TO: In-Lieu of Tax Accounts (Railcar, Nuclear, TVA)**

**FROM: Talina Matthews, Bureau Director**

 **Exemptions & Public Utilities Bureau**

**DATE: March 19, 2025**

**RE: Changes to Annual Reporting Requirements**

We are implementing a new computer system that will incorporate the tax type you file with the Mississippi Department of Revenue (MDOR). Per the schedule below, you will be required to file certain reports online using MDOR’s Taxpayer Access Point (TAP) found at [www.dor.ms.gov](http://www.dor.ms.gov). In order to file on TAP, you must first register for an account in the TAP system. We can assist you in registering for your account. Contact us at one of the numbers below for phone assistance. All other correspondence to MDOR related to these tax types should be submitted via email to pscreports@dor.ms.gov.

Nuclear Generating Plants

Tax Type: Nuclear in-Lieu Tax (MCA §27-35-309)

Report: kWh Sales Report

E-file Mandate: Beginning with reports due September 2015 (template available)

Electric Power Associations

TVA in-Lieu Tax (MCA §27-37-301 – §27-37-307)

Report: EPA kWh Sales Reports

E-file Mandate: Beginning with reports due January 2016

Private Railroad Cars Owners/Operators

Tax Type: Railcar in-Lieu Tax (MCA §27-35-501 – §27-35-531)

Report: Annual Report to the State of Mississippi for the Assessment of Private Car Companies

E-file Mandate: Beginning with reports due April 1, 2016 (template available)

Railroad Operators

Tax Type: Railcar in-Lieu Tax (MCA §27-35-501 – §27-35-531)

Report: Railcar Mileage Report (MCA §27-35-525)

E-file Mandate: Beginning with reports due May 1, 2016 (template available)

Online filing is free; all you need is internet access. You do not need any special equipment. With online filing, you have secure, private access to view your tax account information at any time. Additionally, you can:

* Make electronic payments for returns and assessments;
* Submit your returns and/or amend returns;
* View recent account activity;
* Register a new business or add accounts to your business;
* Make address changes;
* View correspondence from the DOR.

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| Talina Matthews, Director |  | Latoya McMillon, Program Auditor I  |
| Exemptions & Public Utilities Bureau |  | Exemptions & Public Utilities Bureau |
| (P) 601.923.7632 |  | (P) 601.923.7492 |
| (E) talina.matthews@dor.ms.gov |  | (E) latoya.mcmillon@dor.ms.gov |

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| **MISSISSIPPI DEPARTMENT OF REVENUE****TAP REGISTRATION FORM****FOR IN-LIEU TAX TYPES** Email: pscreports@dor.ms.gov  |
| Legal name of company |  | FEIN |
|  |  |  |
|  |  |
| Type of Ownership: |  | C Corporationsee below |  |  | Federal Government |  |  | Estate & Trust |
|  |  | S Corporationsee below |  |  | Non-Profit Organization |  |  | Other: |  |
|  |  | Partnershipsee below |  |  | Other Government |  |  |  |
|  |  | LLCsee below |  |  | Association |  |  | Individualsee below |

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| --- | --- | --- |
| *For Corporations, Partnerships & LLCs* |  | *For Individual Filers Only* |
| Organized under the laws of what state: |  |  | Social Security Number: |  |
| Organized under the laws of what country: |  |  | ITIN: |  |
| Is this company publicly traded? |  |  | Date of Birth: |  |
| If so, what symbol is it traded under? |  |  |  |  |

Nature of Business:

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Mailing Address:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| Street | City | State | Zip Code | Country |

Primary Contact:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |
| Name |  | Title |  | Telephone Number |  | Fax Number |  | Email Address |

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| --- | --- | --- | --- | --- | --- |
| Name/Address of Officers: |  Name | Address | City | State | Zip Code |
| President |  |  |  |  |  |
| Secretary |  |  |  |  |  |
| Treasurer |  |  |  |  |  |
| Auditor |  |  |  |  |  |
| Superintendent/Manager |  |  |  |  |  |
| Agent in Mississippi |  |  |  |  |  |
| Other |  |  |  |  |  |

If you wish to allow 3rd Party Access (i.e. Tax Representative, Agent, CPA, etc.) to your account, please note below, attach a copy of your Power of Attorney and sign below.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |
| Name |  | Mailing Address |  | City |  | State |  | Zip Code |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | Access Level |  | File |
| Telephone Number |  | Email Address |  | FEIN |  | 3rd Party Provider’s TAP Log On |  |  |  | Pay |
|  |  |  |  |  |  |  |  |  |  | File & Pay |

Other Instructions:

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |
| Signature |  | Date |  | Title |  | Telephone Number |  | Email Address |