



— DEPARTMENT OF —
REVENUE
—
STATE OF MISSISSIPPI

Withholding/Payroll Service Provider
Letter of Intent

Tax Year 2024

This form must be completed and submitted to efile@dor.ms.gov by September 1st, 2024

2024 Tax Software Provider Mississippi Department of Revenue

Letter of Intent

Welcome to the Letter of Intent (LOI) for Withholding/Payroll. If your software company intends to submit withholding/payroll informational returns to the Mississippi Department of Revenue (MDOR) you will need to complete this form and submit it to efile@dor.ms.gov.

By submitting this LOI to the MDOR, you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI or provide an incomplete form, we may deny your application or revoke your approved software provider status and reject all returns submitted using your products.

You must complete a separate LOI form for each unique product your company offers.

Important dates

MDOR has important key dates to ensure we are ready for return submissions and taxpayers can file an accurate and timely tax return. Please note the following key dates:

- W-2 information filed electronically: due January 31st
- 1099 information filed electronically: due February 28th

Amended Letter of Intent

Check this box if this is an amended Letter of Intent.

Reason for amendment:

Company information

List your company information.

| | | |
|--|---------------------|--|
| Name of company | Product name | State issued software ID (if applicable) |
| DBA Name | NACTP vendor ID | State tax account number |
| Address | Product address/URL | Company FEIN |
| City | State | Zip code |
| List your other product names using the same calculation engines here: | | |

Contact information

List the contact information for each area identified.

| | | |
|--------------------------------------|-------|---------------|
| Regulatory/compliance contact | Phone | Email address |
| Primary withholding e-file contact | Phone | Email address |
| Secondary withholding e-file contact | Phone | Email address |
| Primary W2/1099 e-file contact | Phone | Email address |
| Secondary W2/1099 e-file contact | Phone | Email address |

Substitute forms registration

Complete this section only if your product will provide substitute forms.

| | | |
|---|-------|---------------|
| State Substitute Form Vendor Number | | |
| Primary withholding forms contact | Phone | Email address |
| Secondary withholding forms contact | Phone | Email address |
| Primary W2/1099 forms contact | Phone | Email address |
| Secondary W2/1099 forms contact | Phone | Email address |
| Note: If you have additional contacts, please list them by form/tax type on a separate sheet and attach it to this submission. | | |

Software products and tax types supported

Check all that apply.

| Type of software product supported | |
|------------------------------------|--------------------------|
| Web-Based | <input type="checkbox"/> |
| Desktop | <input type="checkbox"/> |

| Forms and schedules | Substitute forms |
|---|--------------------------|
| Withholding Tax | |
| 89-105 Withholding Tax Return | <input type="checkbox"/> |
| 89-140 Annual Information Return | <input type="checkbox"/> |
| 89-350 Employee's Withholding Exemption Certificate | <input type="checkbox"/> |

Filing types and methods

This section identifies the various ways returns can be filed with MDOR. Please select the method(s) your company will support.

| Filing form types | Check filing methods your company supports | For more information |
|--------------------|---|---|
| 1099 | <input type="checkbox"/> File upload process through TAP <input type="checkbox"/> Combined fed/state program | https://www.dor.ms.gov/business/bulk-filing-w2s-and-1099s |
| W2 | <input type="checkbox"/> File upload process through TAP | https://www.dor.ms.gov/business/bulk-filing-w2s-and-1099s |
| W2C | <input type="checkbox"/> File upload process through TAP | |
| Withholding Return | <input type="checkbox"/> File upload process through TAP | |

E-file mandates or requirements

A person or entity is required to file wage statements or information returns electronically with MDOR if ANY of the following conditions apply:

- Taxpayer is required to file wage statements, W-2G's, or information returns via electronic media with the federal government, regardless of the total number of Mississippi statements.
- Employer filing 10 or more W-2s.
- Taxpayer has 10 or more 1099s to be submitted.
- Taxpayer used a single payroll service provider for the entire calendar year.
- Employee leasing company that provided personnel to any business within Mississippi.

Agency requirements

This section identifies MDOR requirements and expectations of new and existing Software Providers and the software product.

Issue notification and resolution requirements

Notify the agency if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to efile@dor.ms.gov and include the date the electronic or paper product will be ready to submit.

System security requirements

MDOR does not prescribe the security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. You must apply security measures to protect taxpayer information in your system when it is on-line, off-line, at rest, and in transit.

Security incident requirements

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Office of the Mississippi Attorney General (<https://www.ago.state.ms.us/>) and must also be reported to MDOR.

Production return submission requirements

All returns generated from this software must be e-filed or printed from the approved software or a subsequent product update.

Product update

Desktop product users who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

Schema or file format requirements

Your software must follow the file format prescribed by the agency. Find MDOR schema requirements here: <https://www.dor.ms.gov/business/bulk-filing-w2s-and-1099s>

Testing and submission requirements

All substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

Software limitations

List any software limitations to forms or schedules your support. If there are additional limitations after completing the LOI, please provide them before testing.

Customer notices

This section identifies information MDOR is requiring the software providers to communicate with customers.

Disclosure and use of information language expectations

The following consent language must be added to electronic filing software to notify the user.

For do-it-yourself software:

By using a computer system and software to prepare and/or file my tax return(s) electronically, I consent to the transmission of my return(s) and to the disclosure of all information about my use of the system and software to the Mississippi Department of Revenue.

For tax professional software:

By using a computer system and software to prepare and/or file my client's return(s), I consent to the transmission of my client's return(s) and to the disclosure of all information about my use of the system and software to the Mississippi Department of Revenue.

For Business software:

By using a computer system and software to prepare and/or file this business tax return(s), I consent to the transmission of the return(s) and to the disclosure of all information about the use of the system and software to the Mississippi Department of Revenue.

Acknowledgments and signature

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document.

MDOR reserves the right to deny, suspend or terminate my company's ability to submit returns.

| | | |
|--|---|------|
| Authorized Representative Printed Name | Authorized Representative Email Address | |
| Authorized Representative Signature | Authorized Representative Phone Number | Date |

Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need.

Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

NOTE: Include all authorized individuals, even if listed previously on this form.

| | | |
|---------------------|--|------------------------|
| First and last name | Phone number | Email address |
| | Authorized access Substitute Forms | Withholding Tax |
| First and last name | Phone number | Email address |
| | Authorized access Substitute Forms | Withholding Tax |
| First and last name | Phone number | Email address |
| | Authorized access Substitute Forms | Withholding Tax |
| First and last name | Phone number | Email address |
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