



MISSISSIPPI
MS **ANNUAL W-2 INFORMATION RETURN**
CALENDAR YEAR 2011

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

W-2's	Wage Returns:	<input type="checkbox"/> W-2	<input type="checkbox"/> W-2C See instructions on back	
	Select Method of Filing: (See Pub 89-145)	<input type="checkbox"/> EFW2 - SSA Format - <small>It must contain the RS record The Mississippi state code is "28"</small> <input type="checkbox"/> W2REPORT-11.xls - Located on website shown below <input type="checkbox"/> QuickBooks - Excel File - See website for Details <input type="checkbox"/> Paper W-2's - 49 or fewer - mailed by January 31, 2012 (Otherwise, see Penalty line 5.) <input type="checkbox"/> Paying Late Filing Penalty - Previously Filed Returns (No attached W-2's)	<input type="checkbox"/> EFW2c - SSA Format <input type="checkbox"/> EFW2 - submitting a corrected EFW2 file (replacement file) <input type="checkbox"/> Paper W-2C's	
	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. In addition to electronic upload, employers with 49 or fewer W-2's can directly input W-2's online using the W-2 keying process and receive an automated email response. 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. (Actual Number of W-2's)	▶	
2. Total Mississippi compensation for the calendar year.....	▶	.00
3. Total Mississippi income tax withheld by category checked above	▶	.00
4. Total tax remitted for 2011 tax year by category checked above Do not include interest and penalty in this amount.	▶	.00
5. Penalty due to late filing or incorrect filing method The greater of \$250 or \$5 per W-2 issued (line 1 multiplied by \$5)	▶	.00

Failure to submit electronically will subject the employer to a penalty. All W-2's are required to be submitted by February 28. Failure to submit the W-2's timely will subject the employer to a penalty. This penalty is provided on line 5 above.

Only Penalty payments are permitted to accompany this form. Do not send a tax 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. To request a PDF of the Form 89-105, send an email request to withholding@dor.ms.gov.

Signature	Phone + Extension () Ext	Date Signed
Submitting Company (If different from above)	Submitting Company Phone + Extension () Ext	Date Mailed
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-11.xls for salary employees. All electronic media (diskette and CD) must be adequately labeled.

Filing Deadlines

Forms	Media	Due Date
W-2, 1099R*	Paper (49 or fewer)	January 31st
W-2, 1099R*	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.

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 2011

Enter the total amount of tax remitted for 2011 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 2011, 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 2011, leave Line 4 blank.

Line 5 - Penalty - Due to Late Filing or Incorrect Filing Method

Paper filed W-2's - All employers that have 49 or fewer W-2's and file by paper must file by January 31, otherwise a penalty of \$250 is due payable with the filing of the W-2's. If filing 50 or more paper W-2's, the penalty is the greater of \$250 or \$5 per W-2 for using the incorrect filing method, even if filed by January 31.

Electronically filed W-2's - All electronically filed W-2's are required to be submitted by February 28. Failure to submit the W-2's timely will subject the employer to a penalty. This penalty is the greater of \$250 or \$5 per W-2. If you upload the W-2's to the website after February 28, use this form to pay the penalty. Make sure to check the box for Paying Late Filing Penalty - Previously Filed Returns. If the W-2's are submitted late on a diskette or CD with the Form 89-140, that box need not be checked but penalty must be paid on line 5.

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.

To request a PDF of the Form 89-105, send an email request to withholding@dor.ms.gov.