



# MISSISSIPPI DEPARTMENT OF REVENUE

Income Tax Bureau

Notice 80-20-001

May 1, 2020

---

## INCOME TAX FILING DEADLINE

Mississippi has extended the due date for filing income tax returns from April 15, 2020 to May 15, 2020. This extension applies to Individual Income Tax returns, Corporate Income and Franchise Tax returns, and Fiduciary Income Tax returns. The date is also extended for first quarter 2020 Estimated Tax Payments and the 2019 Extension Payments to May 15, 2020.

If a taxpayer is unable to file the return by May 15, 2020, and expects to owe a balance of tax, then the taxpayer should file for an extension. The only method to file for a Mississippi extension is to file Form 80-106 Payment Voucher by marking the "EXTENSION PAYMENT" box and submitting the estimated amount of tax due.

If a taxpayer does not expect to owe a balance of tax due on the filing of the return, then the taxpayer does not have to take an action. Please do not send a federal extension form to the Department of Revenue, as we cannot process these forms. However, the Department will recognize any federal extension filed with the Internal Revenue Service on May 15, 2020.

If a taxpayer files for an extension of time to file the return, the return will be due on October 15, 2020. An extension of time to file is not an extension of time to pay the tax due. A balance of tax due after May 15, 2020 is potentially subject to late pay penalty of ½ % per month not to exceed 25% and late pay interest of ½ % per month. A return not submitted by October 15 is potentially subject to late file penalty of 5% per month not to exceed 25%.

The press release issued by the Department of Revenue on March 26, 2020 stated that penalty and interest would not be charged on prior or new liabilities during the period of the presidentially declared national emergency. This applies to the other tax types administered by the Department and does not apply to income tax. The penalty and interest structure applicable to income tax are provided in this notice.

The Department recognizes that some taxpayers may have been impacted by the recent storms. Any taxpayer that has been impacted and is unable to file by the extended due date may request an extension from our office by contacting us at 601-923-7700 or [dorcustserv@dor.ms.gov](mailto:dorcustserv@dor.ms.gov).