



The Department of Revenue will require all Withholding taxpayers filing Wage or Withholding Informational Returns with 10 or more W-2s or 1099s to file electronically for tax years beginning on or after January 1, 2024 and all subsequent tax years.

Failure to file returns electronically may subject taxpayers and/or tax preparers to a penalty of twenty-five dollars (\$25.00) for the first instance of noncompliance and five hundred dollars (\$500.00) for each additional instance of noncompliance. This authority is granted to the Department of Revenue under Miss Code Ann Section 27-3-83 and Title 35, Part 1, Chapter 4 of the Mississippi Administrative Practices and Procedures Code.

Please contact the Department of Revenue at (601) 923-7700 if you are unable to comply with this mandate.