

Administrative/Voluntary Disclosure: Mississippi DOR Explains Voluntary Disclosure Lookback Periods When Returns are Not Filed

Compliance Frequently Asked Questions, Miss. Dept. of Rev. (12/24). The Mississippi Department of Revenue (Department) issued some updated answers to frequently asked questions (FAQs) addressing various tax administrative, audit and compliance issues, including guidance on its voluntary disclosure program. According to the provided voluntary disclosure program guidance, if a taxpayer has not filed the required Mississippi tax returns, the Department “can go back as many years as the taxpayer had taxable business transactions or income,” and “a number of factors” may be used to determine how many years to include in the voluntary disclosure such as:

URL: <https://www.dor.ms.gov/contact/compliance-frequently-asked-questions>

- What type of tax it is,
- Has the taxpayer been collecting and not remitting,
- How long has the taxpayer been in Mississippi, and
- What type of activity has the taxpayer had in Mississippi.

In the case of collecting and not remitting sales tax or withholding tax (*i.e.*, “trust fund” taxes), the guidance states that the Department “will go back as far as when the taxpayer began collecting the tax.” Please contact us with any questions.

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