

35 Mississippi Administrative Code Part III, Subpart 11, Chapter 19. Extension of Time for Filing Reports Under Withholding Laws. REPEAL.

## **Chapter 19 Extension of Time for Filing Reports under Withholding Laws**

~~100—On written application by the taxpayer, extensions of thirty (30) days may be granted with respect to required reports under the withholding statutes. If full payment of the tax due is not made by the regular due date, penalty of 10% plus interest at the rate of 1% per month is due on the unpaid balance. Request for extensions of time for filing reports should state the reason the extension is needed, and should be made by letter to the Income Tax Division, Withholding Tax Section, and should be mailed in time to receive consideration by the division prior to the regular due date for the return.~~

~~101—(Reserved)~~

~~102—(Reserved)~~