

# PUBLICATION

---

## **Spotlight on Mississippi: Assessment Notices for 2012 Individual Income Tax Season Issued on July 20, 2013**

**July 31, 2013**

The Mississippi Department of Revenue (Department) recently announced that individual income tax Assessment Notices for tax year 2012 were issued on July 20, 2013.

The announcement states that these assessments can result from a variety of situations including payments less than the balance shown, differences between estimated payments shown on the return and credited to the Department, and adjustments to returns. The last category may be of some significance this year because the Department has indicated elsewhere that technology improvements have increased its capabilities to review returns during processing. The announcement also provides instructions for taxpayers who receive assessment notices and have questions.

If you receive an assessment notice or any other correspondence from the Department that you would like to discuss with legal counsel, please consider calling one of the attorneys in the Firm's Tax Department.