



Date: March 16, 2018  
Letter ID: L2059401280

behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Erica Willis  
(601) 923-7022  
Mississippi Department of Revenue

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P.O. Box 23338 Jackson, MS 39225-3338 Phone: (601) 923-7700 Fax: (601) 923-7714

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