## Instructions

## **Estimated Tax Payments**

Every corporate taxpayer having an annual income tax liability in excess of \$200 must make estimated tax payments. For more information about estimated income tax payments for corporations, please see the Instructions, Form 83-100.

## **Return Payments**

This voucher, 83-300, should be used to remit return payments for corporations. Composite S corporations and composite partnerships use Form 84-300, Pass-Through Entity Income Tax Voucher. Partnerships that elect to remit 5% of the partnership's net gain/profit to each partner's tax account as an estimated payment should use Form 84-387, Partnership Income Tax Estimate Voucher.

## **Payment Options**

- To pay this amount online, go to www.dor.ms.gov, click on Taxpayer Access Point (TAP) and follow the instructions.
- To pay by check or money order, complete the payment coupon below:
  - Make the check or money order payable to Department of Revenue
  - Mail both the payment coupon and check/money order to: P.O. Box 23192, Jackson, MS 39225-3192
  - Check the appropriate box on the voucher for the payment type you are remitting.
  - Check the amended return box on the voucher if you are making a payment with an amended return.
  - Write the identification number on the check or money order.

	Cut Along the Dott	ed Line
Form 83-300-23-8-1-000 (Rev. 11/23)	Mississippi Corporate Income Tax Voucher	
ax Year Beginning		Tax Year Ending
EIN		Payment Due Date
egal Name and DBA		CHECK ONE
ldress		Return Payment Estimated Payment
ty	State Zip +4	Amended Return Payment