## Mississippi

Corporate Income Tax Voucher

## 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.


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