### Who Must File

**Estimates**
Every taxpayer having an annual income tax liability in excess of $200 must make estimated tax payments. This voucher, 84-300, should be used to remit estimate tax payments for Composite S-Corporations and Composite Partnerships. For Partnerships that elect to withhold and remit 5% of the partnership’s net gain/profit to each partner’s tax account, Form 84-387, Partnership Income Tax Withholding Voucher should be used. Corporations use Form 83-300, Corporate Income Tax Voucher.

For more information about the payment and calculation of estimated income tax payments for pass-through entities, please see the instructions, Form 84-100.

**Payments**
This voucher may be used to make return payments for tax due on all pass-through entities.

### Payment Options
- Pay this amount online. Go to www.dor.ms.gov, click on Taxpayer Access Point (TAP) and follow the instructions for paying online. You may also view and update account information through TAP.
- Make your check or money order payable to the Department of Revenue, remove the payment coupon below and mail both the check/money order and coupon to P.O. Box 23075, Jackson, MS 39225-3075.
  - Check the appropriate box on the voucher for the payment type you are remitting.
  - Write the identification number on the check or money order.
  - Duplex Forms or Photocopies are NOT acceptable.
- Pay by credit card or electronic check. Call 1-800-272-9829, or go to www.officialpayments.com.
  - There is a 2.5% fee for credit cards, or a $3.00 fee for E-checks charged by Official Payments.
  - Visa, MasterCard, Discover and American Express cards are accepted.
  - Jurisdiction code for Mississippi is 3400.

### Instructions
Every taxpayer having an annual income tax liability in excess of $200 must make estimated tax payments. This voucher, 84-300, should be used to remit estimate tax payments for Composite S-Corporations and Composite Partnerships. For Partnerships that elect to withhold and remit 5% of the partnership’s net gain/profit to each partner’s tax account, Form 84-387, Partnership Income Tax Withholding Voucher should be used. Corporations use Form 83-300, Corporate Income Tax Voucher.

For more information about the payment and calculation of estimated income tax payments for pass-through entities, please see the instructions, Form 84-100.

<table>
<thead>
<tr>
<th>S-Corporation</th>
<th>Partnership</th>
<th>Composite S-Corporation</th>
<th>Composite Partnership</th>
</tr>
</thead>
</table>

### Details
- **Business Name and DBA**
- **Address**
- **City**
- **State**
- **Zip +4**

- **Check One**
  - Quarterly Estimate Payment
  - Return Payment

### Amount Paid

**Mail To:** Department of Revenue
P.O. Box 23075
Jackson, MS 39225-3075