# Mississippi Pass-Through Entity Income Tax Voucher

### Instructions

## 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 partners' 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

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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 ½ % 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.

or see instructions for electronic payment options.

Cut Along the Dotted Line			
Mississippi MS Pass-Through Entity Income Tax Voucher			
x Year Beginning	y _y		Tax Year Ending
EIN			Payment Due Date
S-Corporation Partnership Composite S-Corporation Composite Partnership			
Business Name and DBA			Check One
Address			Quarterly Estimate Payment
City	State	Zip +4	Return Payment
Duplex or Photocopies NOT Acceptable Print FEIN on Check Return this form with check or money order payable to Department of Revenue	Mail To:	Department of Revenue P.O. Box 23075 Jackson. MS 39225-3075	Amount Paid , ,