

Mississippi Form 83-300-10-3
Corporate Estimated Income Tax

We have tried to include the changes for 2010 in this list, but we may have missed a few. Please check the form as well as this list.

Changes from last year -

Changed year in form number and revision date.

1) Modified text concerning Officer Signature.

2) Added barcode.

Mississippi Corporate Estimated Income Tax Vouchers

Instructions

Who Must File

Every corporate taxpayer having an annual income tax liability in excess of \$200 must make estimated tax payments. These estimated tax payments must not be less than 90% of the annual income tax liability. This includes S-Corporations filing composite returns on behalf of non-resident shareholders.

Due Dates for Returns and Payments

The corporate estimated income tax must be paid in four installments. The returns and payments are due on or before:

- The 15th day of the fourth month of the income year.
- The 15th day of the sixth month of the income year.
- The 15th day of the ninth month of the income year.
- The 15th day of the twelfth month of the income year.

The 15th day of the last month of a short period.

Taxpayers who meet the requirements of estimated tax payments after the first payment due date but before the third due date, must make their initial installment at the time the taxpayer first meets these requirements, with subsequent installments due on the regular payment due date. If the taxpayer meets the requirements after the third payment due date, the estimated tax must be paid in full at that time.

Penalty and Interest

Any taxpayer who fails to file the estimate tax return and pay the tax within the time prescribed or who underestimates the required amount shall be liable for penalty of 10% plus interest of 1% per month on such amount.

Income Tax Rates

The income tax rates are 3% on the first \$5,000 of taxable income, 4% on the next \$5,000 of taxable income, and 5% on taxable income in excess of \$10,000.

Combined Income Tax Returns

Corporations filing combined income tax returns should make one estimated tax payment for the entire affiliated group for each quarter. The voucher should indicate the identification number of the reporting corporation on whose annual income tax return the combined income for the group will be reported.

Overpayment of Tax

Overpayment of taxes reflected on the corporate income tax return for the immediately preceding tax year may be applied to the first estimated tax payment due. Indicate on Line 19 of the corporate franchise and income tax return if you want the overpayment to be credited to the taxpayers estimated tax account.

Mailing Installment Payments

When mailing your estimated tax payments, please attach the proper voucher with each payment and indicate "estimated tax payment" and the corporation's identification number on the check or money order. Make your check payable to the Department of Revenue. Do not mail any estimated tax voucher with your income tax return or combine payments on a single check as the two accounts are handled separately by the Department of Revenue. Mail your estimated tax payment and voucher to:

Department of Revenue
P.O. Box 23075
Jackson, MS 39225-3075

CUT HERE

Form 83-300-11-3-1-000 (Rev. 05/10)



MS Mississippi
Corporate Income Tax Estimate - VOUCHER 1



This payment due the 15th day of the 4th month of tax year.

Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment

Print Account
Number on check.

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

Officer Signature

Date

Mississippi Corporate Estimated Income Tax

Important Notice

Do not mail estimated tax voucher with your income tax return or combine payments on a single check.

Mail estimated tax voucher and remittance to: **Department of Revenue
P. O. Box 23075
Jackson, MS 39225-3075**

Taxpayer's Schedule for Estimating Mississippi Income Tax

- | | | | | |
|--|--|-----|----|--|
| 1. Taxable income expected for tax year. | | 1. | \$ | |
| 2. Estimated income tax | | | | |
| (a) 3% on first \$5,000 of taxable income, plus. | | 2a. | \$ | |
| (b) 4% on next \$5,000 of taxable income, plus. | | 2b. | | |
| (c) 5% on taxable income over \$10,000. | | 2c. | | |
| 3. Total Estimated Income Tax. | | 3. | \$ | |
| 4. Less: Estimated credits. | | 4. | | |
| 5. Net Estimated Income Tax. | | 5. | \$ | |

Date Installment Payments are Due	Record of Estimated Tax Payments		
	Date Paid	Amount Paid	Accumulated Payments
Corporate Taxpayers			
Overpayment from prior tax year			
15th day of 4th month of tax year			
15th day of 6th month of tax year			
15th day of 9th month of tax year			
15th day of 12th month of tax year			

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MS Mississippi Corporate Income Tax Estimate - VOUCHER 1



This payment due the 15th day of the 4th month of tax year.

Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment



Print Account
Number on check.

Mail to:
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Officer Signature

Date

Form 83-300-11-3-1-000 (Rev. 05/10)



833001131000

MS Mississippi
Corporate Income Tax Estimate - VOUCHER 1



CUT HERE

This payment due the 15th day of the 4th month of tax year.

Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment

54/16to54/25

54/39to54/46

54/60to54/68

56/11to56/46

56/50to56/77

58/11to58/46

58/50to58/77

60/11to60/29

60/33 to 60/38to60/46
60/34

Print Account
Number on check.

Mail to:
Department of Revenue
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Jackson, MS 39225-3075

Officer Signature

Date

CUT HERE

Form 83-300-11-3-1-000 (Rev. 05/10)



MS Mississippi
Corporate Income Tax Estimate - VOUCHER 1

CC 

This payment due the 15th day of the 4th month of tax year.

Federal Employer Identification Number

6405855245

Fiscal Year Ended

04 30 06

Total amount of this installment

999999999

Liberty Ship Building Co., Inc.

John Smith

1234 Liberty Lane

(601)923-7000

Pascagoula

MS 395012222

Print Account
Number on check.

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

Officer Signature

Date

CUT HERE

Form 83-300-11-3-1-000 (Rev. 05/10)



MS Mississippi
Corporate Income Tax Estimate - VOUCHER 2

CC 

This payment due the 15th day of the 6th month of tax year.

Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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MS Mississippi
Corporate Income Tax Estimate - VOUCHER 2



This payment due the 15th day of the 6th month of tax year.

Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment

N

Contact

A

Phone

C

Print Account
Number on check.

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Officer Signature

Date

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Corporate Income Tax Estimate - VOUCHER 2



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This payment due the 15th day of the 6th month of tax year.

Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment

54/16to54/25

54/39to54/46

54/60to54/68

56/11to56/46

56/50to56/77

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MS Mississippi
Corporate Income Tax Estimate - VOUCHER 3



This payment due the 15th day of the 9th month of tax year

Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment

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[]

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[]

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[]

[]

[]

[]

[]

Print Account
Number on check.

Mail to:
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Jackson, MS 39225-3075

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Date

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MS Mississippi
Corporate Income Tax Estimate - VOUCHER 3



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This payment due the 15th day of the 9th month of tax year

Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment

[Dashed box for Federal Employer Identification Number]

[Dashed box for Fiscal Year Ended]

[Dashed box for Total amount of this installment]

N [Dashed box for Name]

Contact [Dashed box for Contact]

A [Dashed box for Address]

Phone [Dashed box for Phone]

C [Dashed box for City]

[Dashed box]

[Dashed box]

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Officer Signature

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MS Mississippi
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Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment

54/16to54/25

54/39to54/46

54/60to54/68

56/11to56/46

56/50to56/77

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Total amount of this installment

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MS Mississippi
Corporate Income Tax Estimate - VOUCHER 4



This payment due the 15th day of the 12th month of tax year or
last month of short period.

Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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Number on check.

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Officer Signature

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Mississippi Corporate Estimated Income Tax

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| 2. Estimated income tax | | | | |
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| (b) 4% on next \$5,000 of taxable income, plus. | | 2b. | | |
| (c) 5% on taxable income over \$10,000. | | 2c. | | |
| 3. Total Estimated Income Tax. | | 3. | \$ | |
| 4. Less: Estimated credits. | | 4. | | |
| 5. Net Estimated Income Tax. | | 5. | \$ | |

Date Installment Payments are Due	Record of Estimated Tax Payments		
	Date Paid	Amount Paid	Accumulated Payments
Corporate Taxpayers			
Overpayment from prior tax year			
15th day of 4th month of tax year			
15th day of 6th month of tax year			
15th day of 9th month of tax year			
15th day of 12th month of tax year			

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MS Mississippi Corporate Income Tax Estimate - VOUCHER 4



**This payment due the 15th day of the 12th month of tax year or
last month of short period.**

Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment

Print Account
Number on check.

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

Officer Signature

Date

This payment due the 15th day of the 6th month of tax year.

CUT HERE

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833001131000

MS Mississippi
Corporate Income Tax Estimate - VOUCHER 4



This payment due the 15th day of the 12th month of tax year or
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Federal Employer Identification Number

Fiscal Year Ended

Total amount of this installment

54/16to54/25

54/39to54/46

54/60to54/68

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MS
**Mississippi
Corporate Income Tax Estimate - VOUCHER 4**

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Total amount of this installment

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Officer Signature

Date

The form number is 83-300.

Key to the data fields for the Corporate Estimated Income Tax Declaration provider version.

The barcode and registration marks are located as follows on all four forms:

The top left corner of the barcode is located at position x=6, y=47 on the 10/6 grid.

The top right registration mark is located at the top right corner of grid box x=80, y=47.

The lower left registration mark is located at the lower left corner of grid box x=6, y=63.

"MS" to the left of the header begins at grid 27/47 and ends at 28/47, and is in Courier 12 pt.

The "CC" in the right corner begins at grid 71/48 and ends at 74/48 and is in Arial 18 pt.

Each Corporate Estimated Voucher must be printed on a full page for approval.

The following is the labeling and the description of the scan items to be included in all four forms. The beginning and ending data position is included in one of the templates for the form. The field length is included in this key for each data position. Grid positioning of data given is for the first grid space and the last grid space included in a data field. You should use this information to position the data on the returns. Do not use a grid overlay to determine the positions from a printed paper form. The field length specified assumes using a Courier 12 font, which is the required font. The name and address fields should be left justified. All other fields should be right justified.

The money field in the scan areas should not contain any cents, decimals or other formatting information except for the negative signs (-) as a leading indicator for any negative amount.

Field Name	Description
Federal Employer Identification Number	This is a numeric field. This is the Taxpayer's FEIN. The last digit in this field is a check digit. Check digits should be calculated using Modulus 10 Self-check Digit Computation found in the NACTP Tax Form Design Guidelines. This field is 10 characters long.
Fiscal Year Ended	This is a numeric field that is a period field. This field is 8 characters long. It is formatted MM DD YY, with a space between the month, day and year.
Total amount of this Installment	This is a numeric field that is a money field. This field is 9 characters long.
N	This is the taxpayer's name. It is 36 characters long.
A	Taxpayer's current street address or P. O. Box. This is an alphanumeric field. This field is 36 characters long.
C	Taxpayer's current address. The three fields must be in the order of city, state, and zip code. The city field is an alpha field. This field is 19 characters long. The state field is the taxpayer's state of residency. This is an alpha field and contains the two letter state abbreviation of the taxpayer's residency. This field is 2 characters long. The zip code is a numeric field and contains the taxpayer's zip code (zip plus 4). If you do not have the plus 4, leave that portion blank and only enter the 5 digit zip code. This field is 9 characters long.
Contact	This is a contact person's name for the taxpayer. This is an alpha field. This field is 28 characters long.
Phone	Contact person's phone number. This is a numeric field. This field is 13 characters long.