## Instructions

## Estimated Tax Payments

Every pass-through entity 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 estimated 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 estimated income tax payments for pass-through entities, please see the instructions, Form 84-100.

## 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 23075, Jackson, MS 39225-3075
- 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.
- Duplex forms or photocopies are NOT acceptable.
- To pay by credit card or electronic check go to www.officialpayments.com.
- There is a $21 / 2 \%$ 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.


## Mississippi <br> Pass-Through Entity Income Tax Voucher





