## Instructions

Every individual taxpayer who does not have at least eighty percent ( $80 \%$ ) of his/her annual tax liability prepaid through withholding must make ${ }_{3}$ estimated tax payments if his/her annual tax liability exceeds two hundred dollars (\$200). For more information about the payment and calculation of estimated income tax payments, please see the Individual Income Tax Return Instructions, Form 80-100.

## Return Payments

17 This voucher may be used to make return payments for tax due on the Individual Income Tax Return (Form 80-105), Non-Resident Income Tax Return 17 ${ }_{8}$ (Form 80-205), EZ Individual Income Tax Return (Form 80-110) and the Fiduciary Income Tax Return (Form 81-110).

## Extension Payments

This voucher may be used to make extension payments for tax due on the Individual Income Tax Return (Form 80-105), Non-Resident Income Tax Return (Form 80-205), EZ Individual Income Tax Return (Form 80-110) and the Fiduciary Income Tax Return (Form 81-110). Extension payments should be filed and paid on or before April 15th.

Payment Options

- Jurisdiction code for Mississippi is 3400.


62
63

