## Mississippi Pass-Through Entity Income Tax Voucher

#### Instructions

### **Estimated Tax Payments**

Use this voucher to remit estimated tax payments for composite S corporations, composite partnerships and electing pass-through entity returns. Every taxpayer filing a composite return or an electing PTE return with an annual income tax liability in excess of \$200 must make estimated tax payments. For more information about estimated income tax payments for corporations, please see the Instructions, Form 83-100.

#### **Return Payments**

This voucher, Form 84-300, should be used to remit return payments for composite S corporations, composite partnerships and electing pass-through entities. Corporations should use Form 83-300, Corporate Income Tax Voucher. Partnerships that elect to remit 5% of the partnership's net gain/profit to each partner's tax account as an estimated payment should use Form 84-387, Partnership Income Tax Estimate Voucher.

### **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 23192, Jackson, MS 39225-3192
  - 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.

Cut Along the Dotted Line

Form 84-300-22-8-1-000 (Rev. 08/22)

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ax Year Beginning		Tax Year Ending	Payment Due Date	
	mm dd yyyy		mm dd yyyy	mm dd yyyy
EIN			CHECK ONE	CHECK ONE
egal Name and DBA			Composite S Corporation	Estimate Payment
			Composite Partnership	20
Address				Return Payment
			S-Corporation	
ity		State Zip +4	Electing Pass-Through Entity	Amended Return Payment

Amount Paid