#### **INSTRUCTIONS FOR FORM 80-300**

#### 1. WHO MUST FILE ESTIMATED INCOME TAX PAYMENTS

Every individual taxpayer who does not have at least eighty percent (80%) of his/her annual tax liability prepaid through withholding must make estimated tax payments if his/her annual tax liability exceeds two hundred dollars (\$200). Estimated tax payments must not be less than 80% of the annual income tax liability. Any taxpayer who fails to file the estimated tax return and pay the tax within the time prescribed or underestimates the required amount shall be liable for interest of one percent (1%) per month on underpayment of tax from the date payment is due until

#### 2. WHEN TO FILE ESTIMATED PAYMENTS

- Estimated tax must be paid on or before April 15th of the tax year or in four equal installments as follows:
  - 1. One-fourth (1/4) on or before April 15, 2010 (Voucher 1)
  - 2. One-fourth (1/4) on or before June 15, 2010 (Voucher 2)
  - One-fourth (1/4) on or before September 15, 2010 (Voucher 3)
  - 4. One-fourth (1/4) on or before January 15, 2011 (Voucher 4)

Exceptions

- 1. Farmers and fishermen If at least two thirds (2/3) of your gross income for 2008 is from farming or fishing, you may:
- a. Pay all of your estimated tax by January 15, 2011
- b. File your 2007 income tax return by March 1, 2011 and pay the total tax due. In this case, 2010 estimate payments are not required.
- 2. Amendment In the case of an amendment to the tax estimate, the tax payments due after such amendment shall be adjusted either up or down to conform to the amended estimate of tax.
- 3. If you first meet the requirements for filing estimated tax payments after April 15, but before September 15, you may pay estimated tax in equal installments with the firstinstallment being at the time you first meet the requirements and in installments on the applicable dates described in Section A, above. If the requirements are met after September 15, the estimated tax should be paid in full at the time.
- 4. Any estimated payment may be paid in advance of the date prescribed.

#### 3. PERSONAL EXEMPTIONS

Personal exemptions for use in computing estimated income tax are as follows: Married Jointly (\$12,000), Married Spouse Deceased during the tax year (\$12,000), Married Filing Separate (\$6,000), Head of Family (\$9,500), and Single (\$6,000). Enter applicable amount on Line 5 of the worksheet.

#### 4. DEDUCTIONS

Individual nonbusiness itemized deductions shall be deducted in the amount allowable for federal income tax purposes reduced by the state income taxes. The optional standard deductions are: Married Jointly (\$4,600), Married Spouse Deceased (\$4,600), Married Filing Separately (\$2,300), Head of Family (\$3,400), and Single (\$2,300). Enter applicable amount on Line 4 of the worksheet.

#### 5. TAX RATES

Individual 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 the taxable income in excess of \$10,000.

#### 6. MAILING CHECK LIST

- A. Print your social security number and "Estimated Tax" on your check or money order. If joint account, add spouse's social security number.
- Make your check payable to the State Tax Commission.
- Do not mail estimated payments with your tax return. Send estimates separately.
- Mail payment and voucher to:

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

Cut along line



### Mississippi Estimated Tax Declaration for Individuals - Voucher 1 This Payment Due Date April 15

**\**\/\|**F** 2010

	This i ayment be	de Date April 13	2010
000001001000	Duplex or Photocopie	s NOT Acceptable	Taxpayer Social Security Number
Taxpayer Last Name	First Name	Middle Initial	Spouse Social Security Number
Spouse Last Name	First Name	Middle Initial	
Name of Fiduciary (If Applicabl	e)		FEIN if Fiduciary Return
Mailing Address (Number and S	Street, Including Rural Route)		· [ ] - [ ]   [ ]
			Total amount of this payment
City	State Z	<sup>z</sup> ip	00
Return this form with money order pays Tax Commission.	able to: State Number on check	Mail to: Office of Revenu P. O. Box 23075 Jackson, MS 392	ie .

Cut along line



## Mississippi Estimated Tax Declaration for Individuals - Voucher 2 This Payment Due Date June 15

WIE 2010

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Taxpayer Last Name	First Name	Middle Initial
Spouse Last Name	First Name	Middle Initial
Name of Fiduciary (If Applicable)		•
Mailing Address (Number and Street, Including	ng Rural Route)	
City	State	Zip

Return this form with check or money order payable to: State Tax Commission.

Print Social Security Number on check. Include Spouse SSN if JOINT ACCOUNT. Mail to: Office of Revenue P. O. Box 23075 Jackson, MS 39225-3075

Taxpayer	Social	Security	Numbe

Spouse Social Security Number

FEIN if Fiduciary Return

Total amount of this payment

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Cut along line



# Mississippi Estimated Tax Declaration for Individuals - Voucher 3 This Payment Due Date September 15

WIE 2010

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Taxpayer Last Name	First Name	Middle Initial
Spouse Last Name	First Name	Middle Initial
Name of Fiduciary (If Applicable)		
Mailing Address (Number and Street,	Including Rural Route)	
City	State	Zip

Return this form with check or money order payable to: State Tax Commission.

Print Social Security Number on check. Include Spouse SSN if JOINT ACCOUNT. Mail to: Office of Revenue P. O. Box 23075 Jackson, MS 39225-3075

Taxp	aye	r So	cial :	Securit	y Num	ber
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Spou	ise (	Socia	al Se	curity	Numb	er

Spouse Social Security Number

FEIN if Fiduciary Return

Total amount of this payment

Total amount of this payment

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### Mississippi **Estimated Individual Income Tax**

IMPORTANT NOTICE DO NOT MAIL ESTIMATED TAX VOUCHER WITH YOUR INCOME TAX RETURN. DO NOT COMBINE PAYMENTS ON A SINGLE CHECK.

1. Total expected income of taxpayer for 2010.

TAXPAYER'S SCHEDULE FOR ESTIMATING MISSISSIPPI INCOME TAX FOR 2010

	f spouse for 2010.		\$	
3. Total income (Add Lines	1 & 2.)			\$
<ol><li>Itemized deductions or st</li></ol>			\$	
<ol><li>Personal and additional e</li></ol>	. ,	No. 3)	\$	
6. Total exemptions and de				\$
7. Estimated taxable incom				\$
8. Tax on amount on Line 7			5) \$	
Deduct - Income tax estir		-	\$	
10. ESTIMATED TAX (Line 8	8 less Line 9.) (If less than \$	6200, no declaration	is required.)	<u> </u>
DATE INSTALLMEN	<b>NT</b>	RECORD OF ESTI	MATED TAX P	AYMENTS
PAYMENTS ARE DU	JE .			
Calendar Year Tax	payers Date Pai	d An	nount Paid	Accumulated Payments
Overpayment from				      -
April 15, 2010				 
June 15, 2010				¦ - 
September 15, 201	0	į		 
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Jackson, MS 39225-3075