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, 2012

(Voucher 1)

- One-fourth (1/4) on or before June 15, 2012 (Voucher 2)
- 3. One-fourth (1/4) on or before September 15, 2012
- 4. One-fourth (1/4) on or before January 15, 2013 (Voucher 4)

Exceptions

- 1. Farmers and fishermen If at least two thirds (2/3) of your gross income for 2011 is from farming or fishing, you may
- a. Pay all of your estimated tax by January 15, 2013
- b. File your 2011 income tax return by March 1, 2013 and pay the total tax due. In this case, 2012 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 Department of Revenue.
- Do not mail estimated payments with your tax return. Send estimates separately.
- Mail payment and voucher to:

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

Cut along line

Form 80-300-12-8-1-000 (Rev. 05/11)	
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Mississippi Estimated Tax Declaration for Individuals - Voucher 1

Tax Year

803001281000	This Payment I	Due Date April 15	VVI⊏ 2012		
003001201000	Duplex or Photocop	ies NOT Acceptable	Taxpayer Social Security Number		
Taxpayer Last Name	First Name	Middle Initial	Spouse Social Security Number		
Spouse Last Name	First Name	Middle Initial	FEIN I Gidney Datum		
Name of Fiduciary (If Applicable) Mailing Address (Number and Street	et, Including Rural Route)		FEIN if Fiduciary Return		
			Total amount of this payment		
City	State	Zip] 00		
Return this form with money order payable Department of Reve		Department of R	Revenue		

Jackson, MS 39225-3075

Cut along line



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

WIE 2012

803001281000	Duplex or Photocopie	es 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 Applicable)			FEIN if Fiduciary Return		
Mailing Address (Number and Stre	eet, Including Rural Route)				
City	State L	Zip	Total amount of this payment		
Oity	State	Σip	00		
Return this form with	n check or Print Social Security	Mail to:	•		

Return this form with check or money order payable to: **Department of Revenue**.

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

Cut along line



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

WIE Tax Year 2012

803001281000	This Payment Due Date	September	5 VVIL 2012			
803001281000	Duplex or Photocopies N	OT Acceptable	Taxpayer Social Security Number			
Taxpayer Last Name	First Name	Middle Initial	Spouse Social Security Number			
Spouse Last Name Name of Fiduciary (If Applicable)	First Name	Middle Initial	FEIN if Fiduciary Return			
Mailing Address (Number and Street	, Including Rural Route)					
City	State Zip		Total amount of this payment			
Return this form with o		Mail to:	00			

Return this form with check or money order payable to: **Department of Revenue.**

Number on check.
Include Spouse SSN if JOINT ACCOUNT.

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

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.

TAXPAYER'S SCHEDULE FOR	R ESTIMATII	NG MISSISS	IPPI INCO	ME TAX FOR	2012		
1. Total expected income of	taxpayer for	2012.		\$			
2. Total expected income of	2. Total expected income of spouse for 2012.						
3. Total income (Add Lines	1 & 2)					\$	
4. Itemized deductions or st	andard dedu	ction (See In	struction N	lo. 4) \$			
5. Personal and additional e	exemptions (S	See Instruction	on No. 3)	\$			
6. Total exemptions and deductions.				\$			
7. Estimated taxable income. Subtract Line 6 from Line 3. Enter the difference			e here.	\$			
8. Tax on amount on Line 7	. Use Tax R	ate Schedule	e (See Instr	uction No. 5) \$			
Deduct - Income tax estir	nated to be v	vithheld durir	ng the entir	e year. \$;		
10. ESTIMATED TAX (Line 8	3 less Line 9)	(If less than	\$200, no d	declaration is re	equired)	\$	
DATE INSTALLMEN PAYMENTS ARE DU			RECOR	D OF ESTIMA	TED TAX P	AYMENTS	
Calendar Year Tax	payers	Date P	aid aid	Amou	ınt Paid	Accumula	ated Payments
Overpayment from	last year					- 	
April 15, 2012							
June 15, 2012			 				
September 15, 201	2		 				
January 15, 2013			 				
	Mail T	P.O. BC	X 23075	F REVENUE 9225-3075			
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form 80-300-12-8-1-000 (Rev. 05/11)		M:	alaalaal				
 	mated Tax		ssissippi n for Indi	viduals - Vo	ucher 4	\	Tax Year
	This F	Payment D	ue Date J	anuary 15		WIE	2012
803001281000	Duplex	or Photoco	pies NOT	Acceptable	T	Taxpayer Social	Security Number
Taxpayer Last Name	First Na		-	Middle Initial] [] [···.	
						Spouse Social S	Security Number
Spouse Last Name	First Na	ame		Middle Initial	1 :		-[
Name of Fiduciary (If Applicable)						EIN if Fiduciary	/ Return
Traine of Fluddidiy (II Applicable)							
Mailing Address (Number and Street, In	ncluding Rural	Route)			•	•	
						Total amoun	t of this payment
City	S	tate	Zip				

Return this form with check or money order payable to: Department of Revenue.

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