

2008 Income Tax Extension Payment

Your tax is due April 15, 2009, even if you are filing Form M1 after the due date. Use these instructions to determine the tax you must pay by the due date to avoid penalties and interest.

Do not use this form if you are filing Form M1 on or before April 15, and paying your tax after the due date.

All tax must be paid by April 15, even if you have an extension to file your federal return. There are no extensions to pay your Minnesota individual income tax.

If you will be filing Form M1 after the due date, estimate the total tax you owe and pay that amount by April 15, 2009. Your payment will be credited to your 2008 estimated tax account. You can pay electronically, by credit card or by check.

If you pay after April 15, your payment will be considered delinquent and will be applied to the amount you owe on your return. The payment will not be credited to your 2008 estimated tax account.

If you pay at least 90 percent of your total tax by April 15, 2009, and file your Form M1 with payment of the remaining tax due no later than October 15, you will not be charged a late payment penalty. If you fail to pay your tax as required, a 4 percent late payment penalty will be assessed on the tax

not paid by the original due date. Interest of 5 percent per year will be assessed on any unpaid tax and penalties from the original due date until paid in full.

To pay electronically

You can make this payment electronically using the department's free e-File Minnesota Internet or phone system:

- Go to **www.taxes.state.mn.us** and click on "Make a payment" from the e-Services menu, or
- Call **1-800-570-3329** to pay by phone.

Follow the prompts for individuals to make an "extension" payment.

Your payment will be credited to your 2008 estimated tax account. When you file your Minnesota return, include your payment on line 27 of your 2008 Form M1.

To pay by credit card

You may pay tax owed through Official Payments Corporation, a national credit-card payment service. You will be charged a fee by Official Payments for this service.



Go to www.officialpayments.com or call 1-800-272-9829. When asked, enter **3300** for the jurisdiction number (all taxpayers paying current year Minnesota individual income tax must use this number).

Your payment will be effective on the date you made the request and will be credited to your 2008 estimated tax account. When you file your Minnesota return, include your payment on line 27 of your 2008 Form M1.

To pay by check

Complete the voucher below.

Make sure your Social Security number is entered correctly. If it is not, we cannot properly credit your account. If you are married and will be filing a joint return, you must also enter your spouse's Social Security number.

Round your payment to the nearest whole dollar. Detach the form, and mail it with your check or money order to the address provided on the voucher.

Your payment will be credited to your 2008 estimated tax account. When you file your Minnesota return, include your payment on line 27 of your 2008 Form M1.

Stock No. 1008130

Detach here before mailing. **DO NOT SEND A PHOTOCOPY.**

MINNESOTA • REVENUE

2008 M13

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Income Tax Extension Payment

Due April 15, 2009, if filing M1 after due date.

First name and initial	Last name		
Spouse's first name and initial	Last name		
Address			
City	State	Zip code	

Your Soc. Sec. number

Your spouse's Soc. Sec. number

Tax-year end

1208

Make check payable to Minnesota Revenue and mail to:
Minnesota Revenue, P.O. Box 64058, St. Paul, MN 55164-0058

AMOUNT OF CHECK

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