

Income Tax Return Payment 2008

Include this voucher with your individual income tax payment.

To pay electronically

You can make this payment electronically for free using the department's 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 a "return" payment.

To pay by credit card

You may pay the amount 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.

Your payment will be effective on the date you made the request.

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 filing a joint return, you must also enter your spouse's Social Security number. If you are filing a separate

return, each spouse must complete his or her own payment voucher.

Mail the completed voucher and your check to the address shown on the voucher. If you are filing a paper Form M1, send the voucher and your check *separately* from your return to ensure your payment is properly credited to your account.

Penalties and interest

Note: *Your tax is due April 15, 2009. If you are paying your tax after April 15, you must include the appropriate penalties and interest with your payment. Read "Penalties and interest" on page 6 of the M1 instruction booklet and complete the worksheet below to determine the penalties and interest to include with your payment.*

- 1 Tax not paid by April 15, 2009 . _____
- 2 **Late payment penalty***
Multiply step 1 by 4% (.04) . . . _____
- 3 **Late filing penalty.** If you are filing your return after October 15, 2009, multiply step 1 by 5% (.05) _____
- 4 **Extended delinquency.** If your tax is not paid within 180 days after filing your return, multiply step 1 by 5% (.05) _____
- 5 Add steps 1 through 4 _____
- 6 Number of days the tax is late** _____

- 7 Enter the applicable interest rate.
For 2009, the rate is 5% (.05) . . . _____
- 8 Multiply step 6 by step 7 _____
- 9 Divide step 8 by 365 (*carry to five decimal places*) _____
- 10 **Interest.** Multiply step 5 by step 9 _____
- 11 **Total payment amount.**
Add step 5 and step 10 _____

* If you are filing your return after April 15, 2009, and you paid at least 90 percent of your total tax by the original due date, you will not be charged a late payment penalty if you file your return and pay any remaining tax by October 15, 2009.

** If the days fall in more than one calendar year, you must determine steps 6 through 10 separately for each year.

The amount on step 11 is your total tax, penalty and interest due. If you file a paper Form M1, include with your return the worksheet at left or a separate statement showing how you arrived at the penalty and interest amount.

You can pay electronically, charge your credit card or pay by check. Do not include the penalty and interest amounts on your Form M1.

Stock No. 1008260

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

MINNESOTA • REVENUE Income Tax Return Payment

2008 M60

0062

Due April 15, 2009

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

Make check payable to Minnesota Revenue and mail to:
Minnesota Revenue, P.O. Box 64054, St. Paul, MN 55164-0054

Your Soc. Sec. number

Your spouse's Soc. Sec. number

Tax-year end

1208

AMOUNT OF CHECK

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