

Form M13 instructions for 2002

Use this form to pay your tax by April 15 **only** if you are filing your Form M1 **after** April 15, 2003. Do not use this form if you are filing Form M1 on or before April 15, or if you are 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 your income tax return after the due date, estimate the tax you owe and pay that amount by April 15, 2003. You can pay electronically or by check.

If you pay after April 15, your payment will not be credited to your 2002 estimated tax account and your payment will be considered delinquent.

If you pay at least 90 percent of your total tax by April 15, 2003, 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 April 15. Interest of 5 percent per year will be assessed on any unpaid tax and penalties from April 15, 2003, until paid in full.

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 amount to the nearest whole dollar.

Detach the form, and mail it with your check or money order to:

Minnesota Revenue
P. O. Box 64058
St. Paul, MN 55164-0058

This payment will be credited to your 2002 estimated tax account. When you file your Minnesota return, include this amount on line 31 of your 2002 Form M1.

To pay electronically

Do not use the voucher below.

When you pay electronically, there is no paper voucher or tax return to send with your payment, there's no registration, and it's free.

- To pay over the Internet, go to www.taxes.state.mn.us and click on the e-FILE Minnesota logo. Follow the prompts for individuals to make an "extension" payment.



You will need your Social Security number, date of birth—and your spouse's Social Security number and date of birth if filing a joint return—and your bank routing and account numbers.

- To pay by phone, call 1-800-570-3329 and select "to make an extension payment." You'll need the same information for phone payments as for payments over the Internet.

Your payment will be credited to your 2002 estimated tax account. When you file your Minnesota return, include this amount on line 31 of your 2002 Form M1.

Stock No. 1002130

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

MINNESOTA • REVENUE

2002 M13

0061

Income Tax Extension Payment

Due April 15, 2003, 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

□□□	-	□□	-	□□□□
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Your spouse's Soc. Sec. number

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Tax-year end

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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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