

# Unrelated Business Income Estimated Tax Payment

**M45**

**IMPORTANT:** Type in the required information while this form is on the screen and print a copy. A personalized scan line will be printed on the voucher using the information you entered. To help ensure your payment is properly credited to your account, verify that the tax-year end date and Minnesota tax ID number are included in the scan line.

When you print this voucher, be sure to set the Page Scaling to “None” in your Print options. **DO NOT** check the “Auto-rotate and center pages” or “Shrink to fit” boxes. If they are already checked, click on the box to uncheck them.

## Before You Can Make a Payment

To ensure your payment is processed correctly, you must have a Minnesota tax ID number. To register for a Minnesota tax ID number:

- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us); or
- Call 651-282-5225 or 1-800-657-3605.

## Short-Year Returns

If you are making a payment based on a tax year of less than 12 months (short-year), enter the tax-year end date as the 15th day of the month that the short year ended. For example, if your short year ended March 31, 2012, enter 041512 as the tax-year end date.

## Pay Electronically

- Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and log in to e-Services; or
- Call 1-800-570-3329 to pay by phone.

You’ll need your user name, password and banking information. When paying electronically, you must use an account that is not associated with any foreign banks.

After you authorize the payment, you’ll receive a confirmation number. You can cancel a payment up to one business day before the scheduled payment date, if needed.

## Pay by Credit or Debit Card

- Go to [payMNtax.com](http://payMNtax.com); or
- Call 1-855-9-IPAY-MN.

You will be charged a fee to use this service, which goes directly to Value Payment Systems (a national company that partners with federal, state and local governments to provide credit/debit card payment services).

The Department of Revenue does not have any financial agreement with Value Payment Systems and does not receive any of its fees.

## Pay by Check

If you are not required to pay electronically, you may pay by check. Complete the voucher below and mail it with your check. All information is required to process your payment, including your Minnesota tax ID number.

When you pay by check, your check authorizes us to make a one-time electronic fund transfer from your account, and you may not receive your canceled check.

*Cut carefully along this line to detach.*

MINNESOTA • REVENUE

**M45**

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## Unrelated Business Income Estimated Tax

Minnesota tax ID  
(required)

Name of organization		FEIN
Address		
City	State	Zip code

Tax-year end  
(mmddyy)

Make check payable to Minnesota Revenue and mail to:  
Minnesota Revenue, Mail Station 1257, St. Paul, MN 55146-1257

AMOUNT  
OF CHECK

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