

MinnesotaCare Tax

Provider, Hospital and Surgical Center Taxes

Annual and Quarterly Worksheets and Instructions

**Start using this booklet
for tax year 2005.**

(Revised December 2005)

Inside this booklet

- [Registration information](#)
- [Filing requirements](#)
- [Tax deposits and payment methods](#)
- [Worksheet A](#) for determining quarterly or monthly tax deposits
- [Worksheet B](#) for recording tax deposits
- [Worksheet C](#) for determining annual tax

This booklet and other tax-related information are available at:
www.taxes.state.mn.us

To file your return and pay taxes:

- go to www.taxes.state.mn.us, or
- call [1-800-570-3329](tel:1-800-570-3329).

Need help with your taxes?

Website: www.taxes.state.mn.us

Email: MinnesotaCare.tax@state.mn.us

Phone: 651-282-5533
Minnesota Relay 711 (TTY)
8:00–4:30 Monday through Friday

Fax: 651-556-5233

Address: Minnesota Revenue
MinnesotaCare Tax Division
Mail Station 6100
St. Paul, MN 55146-6100

MINNESOTA • REVENUE

Contents

General information

Before you start	3
When to use this booklet	3
Recent changes	3
Report business changes	3
Filing requirements	4

Tax deposits

Important due dates	5
Interest on underpaid deposits	5
Electronic payment requirements	5
Making a deposit is not the same as filing a return	5
Making quarterly or monthly deposits	6
Payment options	6
Worksheet A instructions	7–9

Annual tax return worksheet

Due dates and extensions	10
Penalties and interest	10
Information you'll need to file	10
Worksheet C instructions	10
Filing electronically	11

Special situations

Filing your first annual tax return	12
Setting up multiple users	12
Demonstration feature	12
Password problems	12
Use your Minnesota tax ID number	12
Canceling a payment	12
Applying for a pharmacy refund	12
Research credit qualifications	12

Amending your return

	13
--	----

Worksheets

Worksheet A — Use to determine quarterly or monthly tax deposits	15
Worksheet B — Use to record quarterly or monthly tax deposits	17
Worksheet C — Use to determine and file your annual tax return	19

Please keep this booklet for future reference.

Check our website periodically for newsletters, [Revenue Notices](#), [summaries of legislative changes](#) and other updates that apply to MinnesotaCare tax ([Minnesota Statutes, Chapter 295](#)).

Finding MinnesotaCare tax information on our website

To find MinnesotaCare tax information and forms, go to www.taxes.state.mn.us. Click on **See all tax types** under the Tax Information menu, and then select **MinnesotaCare**. Be sure to bookmark this page.

Purpose of the MinnesotaCare Tax

The funds raised by the MinnesotaCare tax:

- help fund the MinnesotaCare insurance program, and
- help support the Minnesota Department of Health's Office of Rural Health and Primary Care, which works to recruit and retain health care professionals in rural areas.

The information in this booklet is available in other formats upon request.

General information

Before you start

You need a Minnesota tax ID number

Your Minnesota tax ID number is the seven-digit number assigned to you when you register with the Department of Revenue.

If you don't have a Minnesota tax ID, you must apply for one. You can apply online at www.taxes.state.mn.us or by calling our Registration Services office at 651-282-5225.

When to use this booklet

Start using these instructions and the enclosed worksheets to determine your 2005 MinnesotaCare taxes and 2006 deposits. Booklets for prior years are available at www.taxes.state.mn.us. (Prior-year booklets can be found at the bottom of the worksheets and instructions page.)

Use this instruction booklet to:

- complete Worksheet A on [page 15](#) to determine your tax deposit at the end of each quarter (or month if you're a hospital or surgical center),
- make quarterly or monthly tax deposits, which you'll record on Worksheet B on [page 17](#), and
- complete Worksheet C on [page 19](#), which you'll need when you file your annual tax return by March 15 of each year.

Recent changes

Legislation may be enacted after this booklet is published that may affect your MinnesotaCare taxes. Check our website periodically for any updates.

Requirements to pay electronically

Beginning with payments due in 2006, if your MinnesotaCare tax during the 12 consecutive months ending June 30, 2005 was \$20,000 or more, you are required to pay your tax electronically starting January 1, 2006.

If your MinnesotaCare tax for the period July 1, 2005 to June 30, 2006 is \$10,000 or more, you will be required to pay your tax electronically starting January 1, 2007. The required electronic payments include deposits and tax-return payments. (M.S. 295.55, subd. 4)

For additional requirements, see *Electronic payment requirements* on [page 5](#).

Penalty for unfiled returns

If the department sends a written demand to file a tax return and the return is not filed within 30 days, an extended delinquency penalty of 5 percent of the unpaid tax or \$100, whichever is greater, will be assessed. This penalty is in addition to any late-filing penalties that may be assessed. (M.S. 289A.60, subd. 2a)

The delinquency penalty applies to all unfiled returns, even if you:

- paid the correct amount of tax on time, or
- don't have a tax liability.

Keep in mind that you **may** be required to pay tax deposits throughout the year depending on your total annual MinnesotaCare tax. However, you **must** file an annual return by March 15 after the end of each year.

Effective for returns originally due on or after August 1, 2005.

Blood and blood components

A law now clarifies that blood and blood components are not considered legend drugs. This means that because wholesale drug distributors are not required to pay tax on the sales of blood components, the costs are not an allowable legend drug exemption for hospitals, surgical centers and health-care providers.

However, blood derivatives, which are derived from blood, plasma or serum through a chemical manufacturing process, are considered legend drugs.

[M.S. 295.50, subds. 1a and 3, 295.53, subd. 1(5)]

FEHBA payments

Payments received under the Federal Employees Health Benefits Act (FEHBA) remain exempt from tax. However, the law clarifies that enrollee deductibles, coinsurance and copayments are subject to the MinnesotaCare tax and should not be included on an exemption line. [M.S. 295.53, subd. 1(a)(14)]

Tricare payments

Payments received under the federal Tricare program are exempt from the MinnesotaCare tax. Enrollee deductibles, coinsurance and copayments are subject to the tax and should not be included on an exemption line. [M.S. 295.53, subd. 1(a)(15)]

Effective for gross revenues received after December 31, 2004.

Use tax on prescription drugs

Prescription drugs purchased by individuals for personal consumption are excluded from the MinnesotaCare prescription drug use tax. The use tax will continue to be imposed on entities that receive prescription drugs for resale or use in Minnesota, if the tax is not paid at the time of sale. (M.S. 295.52, subd. 4)

Effective for purchases made after July 31, 2005.

Tax passthrough

A pharmacy may transfer the additional expense generated by the wholesale drug distributor tax to a pharmacy benefits manager. The law also requires the pharmacy benefits manager to pay the transferred expense. (M.S. 295.582, subd. 1)

Other changes

If you received any gifts, contributions and donations to be used for health-care services not designated for a specific individual or group, include these amounts on lines 1 and 7 of your worksheet.

Even though these receipts were always an exemption, they are now reported when you file your return.

Report business changes

Be sure to update your business information if you:

- change the name, address, legal organization, ownership or officers of your business,
- change the type of services provided,
- close your business,
- are no longer required to file MinnesotaCare returns, or
- make any other change (e.g., changing your phone number or contact person).

Update your business information online at www.taxes.state.mn.us. Click on "Update business info" from the e-Services menu. If you don't have access to the Internet, call 651-282-5225.

Filing requirements

Health-care providers, hospitals and surgical centers are required to file an annual MinnesotaCare tax return and pay tax on the amount received for providing health-care services to patients.

Who must file

Health-care providers

You are required to file a provider tax return and pay the provider tax if you are any of the following:

- a self-employed health-care provider who is required to be licensed by or registered with the state of Minnesota (*see list of professions below*)
- an employer of a licensed or registered health-care provider (*see list of professions below*). Employers also include professional associations and staff model health-plan companies (*see exceptions in the next column*)
- eligible to receive reimbursement from the Medical Assistance (MA) program for the health-care services you provide
- a seller of hearing aids and related equipment
- a seller of prescription eyewear

Hospitals and surgical centers

You are required to file a hospital or surgical center tax return and pay MinnesotaCare taxes if you're a licensed hospital or surgical center.

Exceptions: Employers not required to file a return

Payments received for services provided by specific employers are not included in gross receipts and are excluded from the definition of patient services. Therefore, if you are one of the following employers and you receive *only* these type of payments, you are not required to file a MinnesotaCare annual tax return:

- educational institutions that employ providers solely for student health-care services—provided that the students do not pay additional fees for services and do not pay for extended health-care coverage
- retail pharmacies (except pharmacies that sell prescription eyewear or hearing aids and pharmacies located in another state that are required by the state of Minnesota to have a nonresident pharmacy license to sell legend drugs at retail to consumers in Minnesota, including by mail order)
- nursing homes
- employers who employ health-care providers solely to provide health-care services to their employees
- home health agencies
- home-care providers
- licensed adult foster homes
- adult day care centers
- licensed board and lodging establishments that provide custodial services only
- licensed boarding-care homes
- licensed community-supervised living facilities for persons with mental retardation

- volunteer ambulance services
- day training and habilitation services for persons with mental retardation
- community residential mental health facilities
- licensed community mental health centers
- assisted living programs
- congregate housing programs
- community support programs approved by the Minnesota Department of Human Services, including adult rehabilitation mental health services
- family community support services programs approved by the Minnesota Department of Human Services, including children's therapeutic services and support
- hospice care facilities
- qualified providers and supervisors of personal care services and providers of private duty nursing services ordered by a physician
- health-care providers who receive payments only from nursing homes
- health-care providers who receive payments only for examinations for utilization reviews, insurance claims or eligibility, litigation and employment

If you're an employer listed above who is not required to file an annual tax return, be sure to either send an email to MinnesotaCare.tax@state.mn.us or call us at 651-282-5533 so we can update our records.

Health-care occupations regulated or licensed by Minnesota

Examples include, but are not limited to:

- acupuncture practitioner
- audiologist
- chemical dependency counselor
- chiropractor
- dental assistant
- dental hygienist
- dentist
- dietitian
- emergency medical technician
- licensed graduate social worker
- licensed independent clinical social worker
- licensed independent social worker
- licensed marriage and family therapist
- licensed midwife
- nurse, registered nurse, licensed practical nurse, nursing assistant
- nutritionist
- occupational therapist
- optometrist
- osteopath
- paramedic
- physical therapist
- physician assistant
- physician
- podiatrist
- psychologist
- public health nurse
- respiratory care practitioner
- speech language pathologist

Tax deposits

Important due dates

Making tax deposits

Health-care providers

Your quarterly tax deposits are due no later than the 15th day of the month following the end of the quarter in which you received the receipts. Quarterly deposits are due:

- April 15
- July 15
- October 15
- January 15 of the following year

If the due date falls on a weekend or holiday, your deposit is due no later than the next business day.

Hospitals and surgical centers

Your monthly tax deposits are due no later than the 15th day of the month following the end of the month in which you received the receipts. Monthly deposits are due:

- | | |
|-------------|----------------------------------|
| February 15 | August 15 |
| March 15 | September 15 |
| April 15 | October 15 |
| May 15 | November 15 |
| June 15 | December 15 |
| July 15 | January 15 of the following year |

If the due date falls on a weekend or holiday, your deposit is due no later than the next business day.

Hospitals and surgical centers do not receive payment vouchers (Forms MC10 and MC11). If you are unable to use the electronic e-File Minnesota system to make your tax payments, call our office at 651-282-5533.

Filing an annual return

Health-care providers, hospitals and surgical centers

Your annual tax return is due March 15 following the end of the year in which you received the receipts. Any tax still owed is also due March 15.

If the due date falls on a weekend, the due date is the next business day.

*You **may** be required to pay tax deposits throughout the year depending on your total annual MinnesotaCare tax. However, you **must** file an annual return by March 15 after the end of each year. Making deposits is not the same as filing a return.*

If your total annual MinnesotaCare tax will be \$500 or more, you must make regular tax deposits during the year. Tax deposits are due quarterly for health-care providers and monthly for hospitals and surgical centers.

If your total annual tax will be less than \$500, you can pay your tax when you file your annual tax return.

Actual tax or estimated tax deposits

If you're making quarterly or monthly tax deposits, you may choose to:

- pay the actual tax on the receipts you received for the quarter (or month, if you're a hospital or surgical center). To determine the actual tax for the period, complete Worksheet A on [page 15](#). The line-by-line instructions begin on [page 7](#).
- estimate the tax you owe for the quarter (or month, if you're a hospital or surgical center). You may be required to pay interest if your estimated payment is less than the required amount.
- estimate the tax you owe by using your previous year's tax amount to estimate your current year's tax. Each deposit must equal one-fourth (or one-twelfth, if you're a hospital or surgical center) of your actual tax for the previous year.

Interest on underpaid deposits

You may be required to pay interest on the underpaid tax if any deposit was less than the required amount or was paid late.

To avoid interest on underpaid tax, each deposit must have been made on time and the amount paid must have been at least the lesser of:

- 90 percent of one-fourth (or one-twelfth, if you're a hospital or surgical center) of your actual tax for the current year, **or**
- one-fourth (or one-twelfth, if you're a hospital or surgical center) of your actual tax for the previous year.

The amount of interest you must pay, if any, is determined when you file your annual tax return. The interest rate is determined every year. Check our website for the [current interest rate](#). (Search for interest rate.)

Electronic payment requirements

If your MinnesotaCare tax during the 12 consecutive months ending June 30, 2005 was \$20,000 or more, you are required to pay your tax electronically starting January 1, 2006.

If your MinnesotaCare tax for the period July 1, 2005 to June 30, 2006 is \$10,000 or more, you will be required to pay your tax electronically starting January 1, 2007.

If you are required to pay any Minnesota business tax electronically, you must pay *all* Minnesota taxes electronically, including your MinnesotaCare taxes.

A penalty may be assessed if you're required to make payments electronically and the payments are remitted by some other means. The penalty is 5 percent of each payment that should have been remitted electronically.

To pay electronically, follow the instructions on [page 6](#).

Making a deposit is not the same as filing a return

Even though you make deposits during the year, you must still file a MinnesotaCare tax return. Your quarterly or monthly deposits are due according to your required deposit schedule, and your annual return is due March 15.

For instructions on how to make quarterly or monthly deposits, see [page 6](#).

For instructions on how to complete and file your annual return worksheet, see [page 10](#).

Making quarterly or monthly deposits

Complete **Worksheet A** on [page 15](#), **OR** estimate the amount of tax you owe for the period.

To pay your tax electronically, use the e-File Minnesota system. Both the Internet and phone options are free and available 24 hours a day.

To be timely, you must complete your transaction on or before the due date for that payment.

Paying over the Internet

You'll need Internet access with at least Internet Explorer 5.5, Netscape 7.0 or other compatible browser.

Go to **www.taxes.state.mn.us** and select "Login to e-File Minnesota" from the e-Services menu.

Note: You may exit the application any time prior to receiving your confirmation number; however, your payment won't be made.

Step 1

Enter your seven-digit Minnesota tax ID number and password. Be sure to keep your password in a safe place. If you lose or forget your password or if you have any questions, call us at 651-282-5533.

If you're using the system for the first time and you need a temporary password, call 651-282-5225.

For answers to common password problems, see [page 12](#).

Note: If you've used the e-File Minnesota system to file or pay any Minnesota business tax, such as sales or withholding tax, use the same password.

Step 2

Select **Make a payment only** and then select your MinnesotaCare tax type: **Provider tax**, **Hospital tax** or **Surgical Center tax**.

Step 3

Select **Deposit** to indicate you're making a quarterly or monthly tax deposit and enter the period end date (the tax year).

Note: If you're paying your last quarterly or monthly tax deposit for the year after the January 15 due date, select **Return payment**.

Step 4

Enter the following banking information:

- indicate if you're paying from a checking or savings account
- the date you want the tax amount taken from your account (You can set your payments up to 13 months in advance.)
- the amount of your deposit,
- your bank's routing number (*see below*),

You can find your bank's routing number and account number on the bottom of your check.

⑆09 100000010 000000000000⑈

└─ Bank's routing number ─┐

└─ Account number ─┐

- the account number of the checking or savings account from which you want to pay your tax.

Click **Continue**. Verify the information is correct before you click **Authorize**. Your information will be securely transmitted to us.

Step 5

You will be given a confirmation number and a date/time stamp. Be sure to print and save this information with your records.

Paying by phone

If you don't have Internet access, you can pay electronically using a touch-tone phone. Call **1-800-570-3329** and follow the instructions for making deposits.

You'll need your Minnesota tax ID number, password and the same banking information as you do when paying your taxes over the Internet (see the steps under *Paying over the Internet* on this page).

Record your deposit information

When you pay your taxes electronically, you will be given a confirmation number and date/time stamp. Record the deposit information at the bottom of **Worksheet A** for that period and keep with your records. Use **Worksheet B** on [page 17](#) to record your deposits made for the year. Do not mail **Worksheet A** or **B** to the department.

When you pay electronically, discard any MC10 payment voucher you may have for the period. Do not mail the voucher or your worksheet to the department.

Paying tax another way

If you owe tax and you choose not to use the e-File Minnesota system, use one of the following methods to pay your tax. If you're required to pay electronically (see [page 5](#)) and you pay by check, a penalty may be assessed.

Electronically by ACH credit

ACH credit payments are initiated by you through your bank. You authorize your bank to transfer funds to the state's bank account. The bank must use **ACH file formats**, which are available at www.taxes.state.mn.us or by calling us at 651-282-5533. Your bank may charge you a transaction fee for these payments.

Electronically by Fed Wire

Fed Wire payments are initiated by you through your bank. Most banks are able to include information needed to post a Fed Wire payment (Minnesota tax ID number, tax-type code, period of payment). If your bank is unable to include the payment details, you should enter the details by submitting a Fed Wire notification through the e-File Minnesota system. If you don't have Internet access, call our office for more information.

By credit card

You can pay by credit card 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.

By paper check

Send your check or money order with a payment voucher (Form MC10). To be timely, your payment must be postmarked on or before the due date of that payment.

If you're a health-care provider and not required to pay electronically, the department will automatically send you enough payment vouchers and mailing labels for the year. If you don't have a payment voucher, call us at 651-282-5533.

Write your Minnesota tax ID on your check, and mail it with the *original* Form MC10 voucher—do not use a photocopy. Send it to the address provided on the voucher.

If your tax is zero or you're paying electronically, please discard the voucher for the period.

Worksheet A—line 1 (Gross receipts)

Use Worksheet A on [page 15](#) to determine the amount of your quarterly or monthly deposits. Make copies of the blank worksheet to use for each reporting period.

Keep the completed worksheets to use when you file your annual tax return. **Reminder:** By March 15 of each year, you must file a return to reconcile your deposits to the actual tax you owe. If you do not file an annual return, penalties may be assessed.

Line 1

Gross receipts for health-care services

Determine the total gross receipts, including MinnesotaCare tax charges, you received during the tax period for the patient services you provided in Minnesota.

Be sure to include on line 1 all your receipts for health-care services, including those that are exempt from tax. The exemptions will be subtracted from your gross receipts on lines 2 through 8 of your worksheet.

Be sure to include receipts you received:

- from patients or patients' insurers, including MinnesotaCare tax charges, finance charges and fees for missed appointments
- from government agencies, including federal, state and county programs, for health-care services you provided
- from health-care plans for federal employees and employees of the state of Minnesota and Minnesota local governments
- for legend and nonlegend drugs included in the health-care service
- for medical supplies and equipment included in the health-care service
- for a patient's room and food
- for diagnostic, screening and laboratory services
- for outpatient services, including physical rehabilitation and counseling for mental health conditions

- for preventive and X-ray services
- for sales of prescription eyewear and hearing aids
- for ambulance services, except volunteer ambulance services
- from nursing home residents or their insurers
- for health and fitness classes prescribed as part of a course of treatment
- for performance bonuses and supplemental payments received from patients' insurance companies
- as settlement adjustment payments from Medicare and other insurers
- from a staff model health maintenance organization, which is reported on Form 1099
- from funds for research designated by the donor for costs of health-care services that were part of the research
- as gifts, contributions and donations from all sources to be used for health-care services

Adjustments

Collection fees. If you hired a collection agency to collect unpaid debts on your behalf, include on line 1 the total amount collected during the period, before any fees are deducted.

Free or reduced-fee services. If you provided free or reduced-fee health-care services to your employees and their family members—or to other patients or providers based on the patient's obligation to provide goods or services in return—increase the amount to:

the lowest amount you would receive for the same service if you had provided the service under a health-care insurance plan negotiated between you and a third-party insurer.

Refunds. If you made refunds to patients and/or patients' insurers, subtract the refunds you made from the total to be listed on line 1.

Do not include amounts received:

- from nursing homes for health-care services provided to the nursing homes
- for copies of records provided to patients and insurers
- for general education services for the public

- for exercise classes for the public
- for expert witness testimony given under oath for examinations for purposes of utilization reviews, insurance claims or eligibility, litigation, and employment, including reviews of medical records for those purposes
- from gift shops, parking ramps, cafeterias and rents
- for room and food for nonpatients
- from retail sales of products subject to sales tax (such as vitamins, supplements, toothbrushes, pillows, etc.)
- for services provided outside Minnesota
- for services provided to or by community residential mental health facilities, licensed community mental health centers, community support or family community support programs, assisted living programs, congregate housing programs, and hospice care services.

Educational institution health-care services

If you are a health-care service of a public or private educational institution, include on line 1 only these amounts:

- fees for services paid directly by patients or patients' insurers, and
- fees for extended coverage.

Do not include amounts designated for student health-care services that were paid from:

- student activity fees
- student health-care service fees included in student activity fees
- allocations from the institution's budget for your health-care service
- grants

Lines 2–6 (Exemptions)

Lines 2 through 8— Amounts exempt from tax

Amounts reported on lines 2 through 8 must be included in line 1.

When reporting amounts on lines 2 through 8, do not claim the same receipts more than once.

Line 2 Medicare and Medicare supplemental plans

Of the total on line 1, determine the amount you received from:

- Medicare for Medicare-covered services, and
- Medicare managed-care plans for Medicare-covered services

Include:

- the deductible portions and copayments required by Medicare for the Medicare-covered services, whether paid by patients and/or supplemental plans, and any medical assistance (MA) crossover payments
- settlement adjustment payments received from Medicare

Do not include amounts received from:

- third-party insurers when Medicare is not the primary insurer
- patients or patients' insurers for health-care services not covered by Medicare

Enter the total on line 2.

For information on Medicare-covered services and plans, go to www.medicare.gov.

Line 3 Other government programs

Of the total on line 1, determine the amounts you received from government programs—except from Medicare, MA, general assistance medical care (GAMC) or MinnesotaCare—for health-care services you provided.

Include amounts received from:

- the U.S. Department of Vocational and Rehabilitation Services
- the U.S. Indian Health Service
- the state of Minnesota for detoxification services

- the state of Minnesota for rehabilitation services
- Minnesota State Services for the Blind
- a federal, state or local government agency for services provided to prison inmates
- the Migrant Health Service Project
- county governments to provide health-care services to indigent people
- the Minnesota State Soldiers Assistance Program
- the Minnesota Department of Veterans Affairs Special Relief Fund
- the Minnesota Board of Medical Practice
- payments from Chemical Dependency Fund

Do not include amounts received from:

- the Veterans Administration
- the following insurance programs:
 - MCHA
 - MA
 - GAMC
 - MinnesotaCare
 - Workers Compensation
 - any health-care plan for federal government employees
 - any health-care plan for employees of the state of Minnesota
 - any health-care plan for employees of Minnesota local governments

Enter the total on line 3.

Line 4 Federal Employees Health Benefit Act (FEHBA) and TRICARE Programs

Of the total on line 1, determine the amount you received under FEHBA and the federal TRICARE programs. Do not include enrollee deductibles, coinsurance and copayments.

Enter the result on line 4.

For a list of insurance carriers participating in the FEHBA or TRICARE program, go to:

- the FEHBA website at: www.opm.gov/insure.
- the TRICARE website at: www.tricare.osd.mil

Line 5 From health-care providers, hospitals and surgical centers

Of the total on line 1, determine the amount you received from:

- other health-care providers, hospitals and surgical centers responsible for paying the MinnesotaCare tax on the amounts collected,
- other entities—including institutions not subject to the MinnesotaCare tax—that were reimbursed for the health-care services you provided by:
 - Medicare and Medicare copayments and/or deductibles paid by patients
 - the Minnesota Chemical Dependency Fund
 - a county, state and/or federal government program, not including MA, GAMC and MinnesotaCare tax

Enter the total on line 5.

Line 6 Sponsors of health-care research

Of the total on line 1, determine the payments you received from other entities (e.g., medical device manufacturer) for providing patient services that are incurred through a formal program of health-care research. You must have conducted the research in conformity with federal regulations governing research on human subjects.

Do not include amounts you received from patients or patients' insurers for services you provided as part of the research.

Enter the total on line 6.

Lines 7–11 (Exemptions *continued*)

Line 7

Other (gifts and contributions and home health-care services)

Gifts and contributions. Of the total on line 1, determine the amount you received as gifts, contributions and donations from all sources to be used for health-care services *not* designated for a specific individual or group. (Gifts and contributions that *are* designated for a specific individual or group are taxable.)

Home health-care services. Home health-care services are services provided in a patient's residence by a home health agency, personal care provider or private duty nursing service that is eligible to participate in the Medical Assistance program or home care providers licensed by the Department of Health.

Of the total on line 1, determine the amount you received from patients and/or patients' insurers for home health-care services that were provided in a patient's residence.

Include amounts you received from the retail sale of health-care supplies and equipment, including drugs, used as part of the services you provided in the patient's residence.

Enter the total on line 7.

Line 8

Legend drug exemption

Legend drugs are drugs or gases that are required by federal law to be sold or dispensed in a container that bears one of the following statements:

- "Caution: Federal law prohibits dispensing without prescription," or
- "Rx only."

To claim the exemption on line 8, a legend drug must also meet the following requirements:

- The item must be classified by the FDA as a drug, not as a device, and
- The drug must be purchased from a wholesaler required to pay the MinnesotaCare tax.

Blood and blood components are not considered legend drugs. However, blood derivatives, which are derived from blood, plasma or serum through a chemical manufacturing process, are considered legend drugs.

On line 8, enter the amount you paid during the period to purchase the legend drugs. Do not include any amounts for drugs that were included on lines 2 through 7 of your worksheet.

If you don't have the actual amount of legend drugs you are allowed to deduct, complete the worksheet below.

To estimate line 8, follow the steps below.

- Determine the amount you paid for all legend drugs you purchased for the period
- Amount from line 1 of Worksheet A for the period
- Sum of lines 2 through 7 of [Worksheet A](#)
- Subtract step C from step B
- Divide step D by step B.
(The result should be preceded by a decimal point)
- Multiply step A by step E

Enter the result from step F on line 8 of [Worksheet A](#) for the period.

Lines 9 through 11— Determining your tax

Line 9

Total exempt from tax

Add lines 2 through 8, and enter the total on line 9. This is the portion of line 1 that is exempt from MinnesotaCare tax.

Line 10

Total subject to tax

Subtract line 9 from line 1, and enter the result on line 10. This is the portion of your health-care receipts that is subject to MinnesotaCare tax.

Line 11

Tax

Multiply line 10 by .02 (2 percent), and enter the result on line 11. This is the amount of your MinnesotaCare tax for the quarter (or month, if you're a hospital or surgical center).

For information about making your quarterly or monthly tax deposits, see [page 6](#).

Annual tax return worksheet instructions

Even if you don't have a tax liability or if you've already paid your MinnesotaCare tax, you must still file a return to reconcile your deposits to the actual tax you owe.

At the end of each calendar year, complete Worksheet C—the annual tax return worksheet—on [page 19](#).

Due dates and extensions

Due date for filing and paying is March 15

The due date for filing your return and paying any additional tax is March 15 following the end of the year in which you received the receipts.

When March 15 falls on a Saturday or Sunday, the due date becomes the next business day. If you mail your payment, it must be postmarked by the due date.

Even if you don't have a tax liability or if you've already paid your MinnesotaCare tax, you must still file a return to reconcile your deposits to the actual tax you owe.

Extension of time to file

If you cannot file your return by the due date, you may request a 60-day filing extension. To request an extension, call us at 651-282-5533 no later than March 15.

A filing extension does not extend the time you have to pay your tax. If you're filing your return after the deadline, you must estimate the tax you owe and pay the tax no later than March 15. Penalty and interest will be assessed on any tax not paid by March 15.

To pay using the [e-File Minnesota](#) system, choose **Make a payment only** and then select **Return payment** for the filing year.

Penalties and interest

Late payment. A late-payment penalty is assessed on any tax not paid by March 15. The penalty is 5 percent of the unpaid tax for every 30-day period (or part of a 30-day period) that your return payment is late, up to 15 percent.

Late filing. There is also a penalty for filing your return after the due date. The late-filing penalty is 5 percent of any unpaid tax.

Interest. You must pay interest on the unpaid tax and penalty from the regular due date until the total is paid. The interest rate is determined each year.

Worksheet C instructions

Complete Worksheet C on [page 19](#) to report your annual receipts and to reconcile any deposits you made to the actual tax you owe. To complete the worksheet, you'll need your deposit records from Worksheet B if you paid provider, hospital or surgical center tax deposits for the year.

The total deposits made for the year (from Worksheet B) and the amounts you enter on lines 1 through 8 of Worksheet C will be requested at the time you file your return.

Lines 1 through 8

Enter the total amounts you received during the calendar year on lines 1 through 8 of Worksheet C. Follow the instructions on [pages 7 through 9](#).

Amounts calculated for you

When you file your return, your refund or additional tax due will be calculated for you based on the information you have entered. The system will also calculate and assess any required interest on underpaid deposits, penalty and interest that you may owe.

When provided, record these amounts on the appropriate lines of your Worksheet C.

Interest on underpaid deposits. If line 11 (your tax for the year) is \$500 or more, you were required to make quarterly or monthly tax deposits.

If you were required to make tax deposits, you must pay interest on underpaid deposits if any deposit was less than the required amount or was not paid on time. For details on the required amount, see [page 5](#).

Any interest on underpaid deposits will be assessed and added to your total tax due or subtracted from your refund.

Penalty. If you file your return after the regular due date and owe tax, your total penalty will be assessed and added to the amount due. (See *Penalties and interest* on this page for details.)

Interest. If you file your return after the regular due date and owe tax, interest will be assessed and added to the amount due. Interest is determined from the regular due date until the date you file your return. If you do not pay the full amount on the same

Information you'll need to file

Before you can file your return, you'll need:

- your completed annual tax return, Worksheet C. The information on the worksheet will be requested at the time you file your return.
- your e-File Minnesota password.
- the dates and amounts of the MinnesotaCare tax deposits you've made for the year (from your completed Worksheet B).

File your return electronically, either over the Internet or by phone. See [page 11](#) for instructions.

Keep your completed worksheets for your records. Do not mail them to the department.

day as you file your return, you will be assessed additional interest until the total is paid.

Refund or tax due

Refund. If line 11 (your tax for the year) is less than your total deposits made, you will receive a refund of the difference. Any interest on underpaid deposits you are required to pay will be subtracted from your refund amount.

If you want to have your refund directly deposited into your bank account, enter your banking information when requested at the time you file your return. If you do not choose direct deposit, your refund will be mailed to you.

Total due. If line 11 (your tax for the year) is more than your total deposits, you owe additional tax equal to the difference. Any interest on underpaid deposits, penalty or interest you are required to pay will be added to the amount due.

How to pay

Make your return payment electronically using [e-File Minnesota](#). For other options, see [Paying tax another way](#) on [page 6](#).

If you are paying by check, you must complete a Form MC11 payment voucher and send it with your check to the address provided on the voucher. To request an MC11 voucher, call 651-282-5533.

Filing electronically

MinnesotaCare annual tax returns must be filed electronically over the Internet or by phone using e-File Minnesota.

You can file your current, past-due and amended returns.

Note: *If you're claiming a research credit, you must call 651-282-5533 and ask a representative to file your return for you. See [page 12](#) to determine if you qualify for the research credit.*

Filing over the Internet

You'll need Internet access with at least Internet Explorer 5.5, Netscape 7.0 or other compatible browser.

Before you file your return, be sure you have all the required information. See *Information you'll need to file* on [page 10](#).

Go to www.taxes.state.mn.us and select "Login to e-File Minnesota" from the e-Services menu.

Note: You may exit the application at any time prior to receiving a confirmation number; however, your return won't be filed.

Step 1

Enter your seven-digit Minnesota tax ID number and password. Be sure to keep your password in a safe place. If you lose or forget your password or if you have any questions, call us at 651-282-5533.

If you're using the system for the first time and you need a temporary password, call 651-282-5225.

For answers to common password problems, see [page 12](#).

Note: If you've used the e-File Minnesota system to file or pay any Minnesota business tax, such as sales or withholding tax, use the same password.

Step 2

Select **File a return**.

Step 3

Only the tax types you are registered for will be displayed. Choose the MinnesotaCare tax type for which you are filing: Provider tax, Hospital tax, or Surgical Center tax.

Select **File a return** and the year for which you are filing.

Step 4

Your personalized tax deposit and return payment information will be displayed. Verify that your payments match our totals.

If you disagree, click **Payment Detail** to see a listing of the payments we have received for this account. Compare the listing with your records from Worksheet B. If you believe our records are incorrect, contact us before you continue. You can call our office at 651-282-5533 or send an email to MinnesotaCare.tax@state.mn.us.

Note: Payments may take up to two weeks to be processed. If you've made a deposit within the past two weeks that isn't shown and all other deposits are correct, enter the date and dollar amount of your most recent deposit. Click **Continue** to continue filing your return.

Step 5

Enter the amounts from Worksheet C for each line.

Step 6

If you paid your tax deposits on time and in the correct amounts, the system will skip step 6 and continue with step 7.

If detailed information on your tax deposits is displayed, our records show that your deposits were not made on time or were not in the required amount. Interest is calculated and assessed on the amounts that were underpaid.

Review the deposit information displayed. If you disagree with the information, contact us before you continue. You can call our office at 651-282-5533 or send an email to MinnesotaCare.tax@state.mn.us.

Step 7

The system has calculated your total tax and any penalty, interest or interest on underpaid deposits. The amount due or your refund amount, if any, is shown.

- If you've overpaid and we owe you a refund, indicate if you want your refund directly deposited into your bank account or mailed to you. If you choose direct deposit, enter your bank routing and account numbers.
- If you owe tax and you want to pay using the e-File Minnesota system, select **Pay electronically with this return**. Enter your bank routing and account numbers. Your information will be securely transmitted to us.

To file your return and pay another way, select **Pay another way** and click **Continue**. Your return will be filed without payment. Remember, your return payment is due by March 15. (See *How to pay* on [page 10](#) if you are paying by check.)

Step 8

A confirmation page is displayed showing your annual return has been successfully filed. You will be given a confirmation number and a date/time stamp. Print this page and keep it with your tax records. Do not mail the confirmation page to the department.

Filing by phone

If you don't have Internet access, you can file using a touch-tone phone. Call **1-800-570-3329**. When prompted, indicate you want to file a business tax return.

You'll need the same information as you do when filing over the Internet.

After each entry, the system will read back the amount you've entered. Make any changes before you continue to the next step. You may hang up at any time; however, the information will not be saved.

You will be given a confirmation number and the time/date stamp if your annual return has been successfully filed. Record this information at the bottom of Worksheet C and keep it with your tax records.

Special situations

Filing a return for the first year in business

If you started your business during the year and you owe MinnesotaCare tax of \$500 or more, call us at 651-282-5533 to file your first annual tax return.

Setting up additional users (Internet only)

More than one user can be set up to file and pay a business's taxes through [e-File Minnesota](#). One person acts as the "administrator" and is in charge of setting up users, assigning them passwords, and giving them access to file and pay taxes for the business.

How to set up users

1. Go to the department's website and log on to [e-File Minnesota](#). On the main menu, click **Administer users**.
2. On the contact-information screen, enter your name, phone number and email address as the administrator. Then, click **Continue**.
3. On the administer-users screen, click **Add** to create a new user.
4. On the add-new-user screen, enter the user's name, user ID and password. Then, check the activities the user is authorized to perform. Click **Save**.
5. The new user will be listed on the screen. You're now ready to add more users, if necessary. Repeat Steps 3 and 4. When you're done entering all additional users, click **Main Menu**.

Note: If the administrator is also one of the users, the password for being a user must be different from the password used when acting as the administrator.

Give each user his or her user name and password. When users enter [e-File Minnesota](#), they must enter the business's tax ID number, their own user name and password. Users will only have access to the tax types and activities for which they are authorized.

The administrator can change a user's password and access rights, remove a user or add another user at any time by clicking **Administer users** from the main menu.

Demonstration feature

If you would like to practice using the [e-File Minnesota](#) system before you file or pay, use the demonstration feature available on both the Internet and phone options.

The **Demo** feature allows you to enter the information just as if you're making a payment or filing your return, but it won't be saved and you won't receive a confirmation number. You must still file your return and pay your tax using the actual system.

To access the **Demo** feature, you'll need your Minnesota tax ID number and password.

Password problems

The same password is used for all [e-File Minnesota](#) transactions for all business tax types. Therefore, if someone else in your business uses [e-File Minnesota](#) to file or pay another business tax, such as sales or payroll, check with them to determine if they created or changed the password.

If no one else in your office has the [e-File Minnesota](#) password or you continue to have password problems, call us at 651-282-5533 during regular business hours to reset your password.

Use your Minnesota tax ID number

When making payments or filing tax returns for your business, be sure to:

- choose **File or pay a business tax**, and
- use your seven-digit Minnesota tax ID number, *not* your Social Security number. If you're asked to enter your Social Security number, you incorrectly chose "make an individual income tax payment," and you'll need to start over.

Canceling a payment

You may cancel your payment up to one day prior to the scheduled payment date. To cancel, go to www.taxes.state.mn.us and log on to [e-File Minnesota](#). On the main menu, click on **Cancel a payment**.

You'll need the confirmation number of the payment you want to cancel, and the date you *set up* the payment. This is not the date you wanted the payment to be made.

You have until 4:30 p.m. Central time the day before the scheduled payment date to cancel your payment.

If you don't have Internet access, you can cancel a payment over the phone by calling 1-800-570-3329. Follow the instructions to cancel a scheduled payment for a business tax. You'll need the same information as you do when canceling your payment over the Internet.

Applying for a pharmacy refund

If you're a Minnesota licensed pharmacy, you may be eligible for a refund of the MinnesotaCare tax that was included in the cost of legend drugs you purchased from drug wholesalers and later delivered outside Minnesota during the year.

To apply for a refund, call 651-282-5533 and ask for a pharmacy refund application worksheet.

You have up to one year after the filing due date of your annual MinnesotaCare tax return to file your refund application. For example, if you're applying for a pharmacy refund for 2005, your application must be filed by March 15, 2007.

Research credit qualifications

If you used your health-care receipts to pay research expenses or to fund health-care research conducted by another institution, you may be eligible for a credit. The credit for 2005 is 2 percent of your expenditures for qualifying research and is limited to the amount of MinnesotaCare tax you paid on the receipts.

To qualify, you—if you conducted the research—or the institution you funded must be:

- exempt from federal income tax under IRC section 501(c)(3) **OR**
- owned and operated under the authority of a unit of government.

The health-care receipts you used to pay the research expenses must have been subject to MinnesotaCare tax. You can include receipts for which you were reimbursed by a third party for your cost of the MinnesotaCare tax.

The research must have been part of a formal research program approved in writing by your governing body and must have been subject to review.

If you qualify for the research credit, you'll need special instructions to determine your MinnesotaCare taxes.

To request the instructions or to file your return, call us at 651-282-5533.

Amending your return

If you make an error on your return, you must file an amended return to correct the error. Keep all supporting documentation for any original or amended return you file. The documentation must be made available to the department upon request.

To claim a refund, you must file your amended return within 3½ years of the original due date for the year you are amending. All amended returns are subject to audit.

How to file

Use a copy of [Worksheet C](#) for the year you are amending. See the department's website for prior-year worksheets and instructions.

On each line where there is a change, enter the **difference** between the amount you originally reported and the corrected amount. To indicate a reduction in an amount, use a minus sign (–) if you're filing online or use an asterisk (*) if you're filing over the phone. Enter a zero on those lines with no changes.

File your amended return electronically over the Internet or by phone using the [e-File Minnesota](#) system.

Filing over the Internet

Go to www.taxes.state.mn.us and select “[Login to e-File Minnesota](#)” from the e-Services menu.

Click “continue” after each step. If you want to go back and view or make corrections, click the back button on the page. Do not use your browser's back button.

1. Enter your seven-digit Minnesota tax ID number and password.
2. Click on **File a return** and then indicate the type of MinnesotaCare tax (provider tax, hospital tax or surgical center tax) you are amending.
3. Choose **Amend a return** and indicate the year you are amending.
4. Select the **Reason** for amending. You may choose from the following:
 - accounting error
 - patient refunds
 - nonpatient services
 - retail prescription services
 - fair market value (FMV) employee services
 - other change in total receipts
 - Medicare — managed care plans
 - Medicare — copay and deductibles

- other change in deductions
- staff model HMO changes
- research credit
- other

Enter the name and phone number of the person you want us to contact if we have questions regarding your amended return.

Also, provide an explanation for each change you are making.

5. On each line where there is a change, enter the **difference** between the amount you originally reported and the corrected amount. (*See the example below*).

Be sure to do the following when entering your figures:

- To indicate a reduction, enter a minus sign (–) before the amount.
- If there is no change to a line, enter 0.
- Round amounts to the nearest whole dollar.
- Don't use commas.

6. Carefully review the summary of your amended return. If the amounts are correct and you agree with the calculation, click “Continue.”

If you need to make edits, click the “Back” button and correct the amounts. Do not use your browser's back buttons.

7. You will be shown if the changes result in additional tax due or an overpayment.

- **If you owe additional tax**, indicate your payment option. You may choose to pay electronically when filing your amended return or pay another way (by check or ACH credit).

If you choose to pay electronically, follow the prompts to enter your banking information.

If you choose to pay another way, your return will be filed without payment. If paying by check or money order, be sure to include your seven-digit Minnesota ID number and indicate “MinnesotaCare” and the year you are amending.

- **If you have an overpayment**, indicate the method you would like to receive your refund—electronically through direct deposit or as a check in the mail. If you choose direct deposit, follow the prompts to enter your banking information.

8. When you have successfully filed your amended return, you'll receive a confirmation page showing your changes and a confirmation number. Print the page and keep it along with your corrected worksheet for your records. Do not mail the confirmation page or the corrected worksheet to us.

Filing by phone

Call 1-800-570-3329 from a touch-tone phone, and select the option “To file or pay a business tax.”

Example

Note: Only the exemptions that apply for the year you are amending will appear on the screen. If you are amending for a year other than 2005, the exemptions and the order in which the exemptions appear may be different from those below.

	Original amount	Correct amount	Difference (Report these amounts)
Health-care receipts	\$3,700,000	\$3,650,000	\$ - 50,000
Medicare	1,200,000	1,165,000	- 35,000
Other government	25,000	25,000	0
FEHBA and TRICARE	0	0	0
Other provider	50,000	50,000	0
Medical research	10,000	10,000	0
Other (gifts and contributions, and home health-care services)	0	5,000	5,000
Cost of legend drugs	798,000	785,909	- 12,091

This page is intentionally left blank.

Worksheet A—Determining Tax Deposits

Use to determine your quarterly or monthly MinnesotaCare tax deposits

Copy this blank worksheet and complete one for each period.
See instructions on [pages 7 – 9](#).

To pay your tax electronically:

- go to www.taxes.state.mn.us, or
- call **1-800-570-3329**.

Follow the prompts to “Make a payment only.”

Minnesota ID number: _____ Tax type (provider, hospital or surgical center tax): _____ For period ending (quarter/month and year): _____

Round amounts to the nearest whole dollar.

Gross receipts for health-care services

1 Total gross receipts during the period for health-care services (including from sources on lines 2 through 8 below) **1** _____

Amounts included on line 1 that are exempt from the tax

2 Amount received from Medicare—including copayments, deductibles and crossover payments received from patients and/or Medicare supplemental plans—for Medicare-covered services **2** _____

3 Amount received from government agencies in connection with a government program. Do not include payments received from MA, GAMC or MinnesotaCare, or amounts included on line 2 **3** _____

4 Amount received under the Federal Employees Health Benefit Act (FEHBA) and TRICARE Programs, not including amounts on lines 2 and 3 **4** _____

5 Amount received from other health-care providers or hospitals that are responsible for the MinnesotaCare tax, not including amounts on lines 2 – 4 **5** _____

6 Amount received from sponsors of health-care research and designated by the sponsors to be applied to the cost of health-care services connected with the research, not including amounts on lines 2 – 5 . . . **6** _____

7 Other. Include donations received for health-care services *not* designated for a specific individual or group, and receipts for home health-care services, not including amounts on lines 2 – 6 **7** _____

8 Amount paid for legend drugs, not including amounts on lines 2 – 7 **8** _____

Determining your tax

9 Add lines 2 through 8 **9** _____

10 Subtract line 9 from line 1 **10** _____

11 Multiply line 10 by .02 (2%). This is **your tax deposit for the quarter or month** **11** _____

Go to www.taxes.state.mn.us or call **1-800-570-3329** to make your tax deposit. Follow the instructions on [page 6](#).

Note: When making a tax deposit, you will be asked to enter only your payment information. The information you enter on your Worksheet A will not be requested because you are not filing your annual return at this time.

Deposit record

Confirmation/
check number: _____ Date paid: _____ Amount paid: \$ _____

Also enter your deposit record information on Worksheet B ([page 17](#)). If you're paying over the Internet, print and keep the confirmation page. Keep completed worksheets with your tax records. Do not mail.

This page is intentionally left blank.

Worksheet B—Record of Tax Deposits

Use to record MinnesotaCare tax deposits

Copy this blank worksheet and complete one for each year you make provider, hospital or surgical center tax deposits.

Keep completed worksheets with your tax records. You'll need the information when you file your annual return ([Worksheet C](#)).

Do not mail worksheets to the department.

Do not include:

- Payments made to the department for any other business tax
- Payments for a balance due on previous years' MinnesotaCare taxes
- Payments made on an audit report or amended return
- Payments made for penalties or interest

Health-care providers—Record of tax deposits for _____ (year)

Deposits due:	Confirmation number/ check number	Date paid	Amount paid
April 15	_____	_____	_____
July 15	_____	_____	_____
October 15	_____	_____	_____
January 15 of the following year	_____	_____	_____

Total of quarterly tax deposits made for the year \$ _____

Enter total on [Worksheet C](#),
above line 1.

Hospitals and surgical centers—Record of tax deposits for _____ (year)

Deposits due:	Confirmation number/ check number	Date paid	Amount paid
February 15	_____	_____	_____
March 15	_____	_____	_____
April 15	_____	_____	_____
May 15	_____	_____	_____
June 15	_____	_____	_____
July 15	_____	_____	_____
August 15	_____	_____	_____
September 15	_____	_____	_____
October 15	_____	_____	_____
November 15	_____	_____	_____
December 15	_____	_____	_____
January 15 of the following year	_____	_____	_____

Total of monthly tax deposits made for the year \$ _____

Enter total on [Worksheet C](#),
above line 1.

This page is intentionally left blank.

Worksheet C—Annual Tax Return

Annual Tax Return for _____ (year)

By March 15 after the end of each year, complete this worksheet to reconcile your deposits to the actual tax you owe. See [pages 7 – 9](#).

You must file electronically by March 15.

Minnesota

ID number: _____

Tax type (provider, hospital

or surgical center tax): _____

Total tax deposits
made for the year

(from [Worksheet B](#)): _____

Round amounts to the
nearest whole dollar.

Gross receipts for health-care services

1 Total gross receipts during the year for health-care services
(including from sources on lines 2 through 8 below) **1** _____

Amounts included on line 1 that are exempt from the tax

2 Amount received from Medicare—including copayments, deductibles and crossover payments
received from patients and/or Medicare supplemental plans—for Medicare-covered services **2** _____

3 Amount received from government agencies in connection with a government program. Do not
include payments received from MA, GAMC or MinnesotaCare, or amounts included on line 2 **3** _____

4 Amount received under the Federal Employees Health Benefit Act (FEHBA) and
TRICARE Programs, not including amounts on lines 2 and 3 **4** _____

5 Amount received from other health-care providers or hospitals that are responsible
for the MinnesotaCare tax, not including amounts on lines 2 – 4 **5** _____

6 Amount received from sponsors of health-care research and designated by the sponsors to be applied
to the cost of health-care services connected with the research, not including amounts on lines 2 – 5 **6** _____

7 Other. Include donations received for health-care services *not* designated for a specific individual
or group, and receipts for home health-care services, not including amounts on lines 2 – 6 **7** _____

8 Amount paid for legend drugs, not including amounts on lines 2 – 7 **8** _____

Determining your tax

9 Add lines 2 through 8 **9** _____

10 Subtract line 9 from line 1 **10** _____

11 Multiply line 10 by .02 (2%). This is **your actual MinnesotaCare tax for the year** **11** _____

File electronically. Go to www.taxes.state.mn.us or call **1-800-570-3329** and follow the steps on [page 11](#). You will be asked to verify your total deposits made for the year and to enter the amounts from lines 1–8 above.

When you file your return, your refund or additional tax due will be calculated for you based on the information you entered. If you are required to pay any penalty, interest or interest on underpaid deposits, the e-File Minnesota system will also calculate these amounts for you. Interest is determined as if your payment is made the same day you are filing your return.

Record these amounts below—you may need to refer to them in the future.

Interest on underpaid deposits Penalty _____

Amount due (before
penalty and interest) Interest _____

TOTAL DUE (pay at the time you
file your return or see [page 6](#)) .. OR **REFUND** _____

Confirmation number

When you have successfully filed your return, you'll be given a confirmation number.

Record the confirmation number and date/time stamp and keep with your records.

If you're filing over the Internet, also print and keep the confirmation page _____

MINNESOTA • REVENUE



STOP paying by check

GO to our website to
pay electronically

www.taxes.state.mn.us



- It's safe. Your bank information is private and secure.
- It's free.
- It's convenient. E-FILE Minnesota is available 24 hours a day, and you can schedule your payments up to 13 months in advance.
- There's nothing to send to us.

Discover how easy it is to pay your
MinnesotaCare taxes electronically. Go to:

www.taxes.state.mn.us

If you don't have Internet access, you can receive
the same benefits by calling:

1-800-570-3329

MINNESOTA • REVENUE

MinnesotaCare Tax
Mail Station 6100, St. Paul, Minnesota 55146-6100