



Schedule PFF, \$5 Paper Filing Fee

If you are a tax preparer who is required to file Minnesota tax returns electronically, you must pay a \$5 fee for each original return filed on paper that could have been filed electronically. See instructions before completing this schedule.

Your First Name and Initial _____		Your Last Name _____		Your Social Security Number or Minnesota Tax Identification Number _____	
Current Home Address _____					
City _____		State _____	ZIP Code _____		Filing Period _____

- 1 Preparer Tax Identification Number (see instructions) **1** _____
- 2 Business Name (if applicable; see instructions). **2** _____
- 3 Enter the total number of forms filed on paper (see instructions):
 - a Forms M1 **a** _____
 - b Forms M2 **b** _____
 - c Forms M3 **c** _____
 - d Forms M4 **d** _____
 - e Forms M8 **e** _____
- 4 Enter the total of line 3, steps a-e: **4** _____
- 5 **Total Due.** Multiply line 4 by \$5 **5** _____

Mail Your Schedule

You must mail Schedule PFF and required attachments to:
Minnesota Department of Revenue
PO Box 64598
St. Paul, MN 55164-0598

Schedule PFF Instructions

Should I file Schedule PFF?

You are required to e-file all Minnesota tax returns if you are in the business of preparing tax returns and you expect to prepare more than 10 Minnesota tax returns this year. This requirement also applies to preparers located in other states.

The requirement does not include returns you prepare for the Homestead Credit Refund, the Renter's Property Tax, Amended Individual Income Tax Returns, or returns filed with other states.

If your business operates from several locations, include the total of returns prepared by all locations. For more information, see Income Tax Fact Sheet 17, *Preparer's Paper-Filing Fee*.

Line Instructions

Line 1

If you employ more than one preparer, attach the Preparer Tax Identification Numbers (PTIN) of your preparers.

Line 2

Your business, as a whole, is the "preparer." If you have employees who prepare returns, the total number of returns prepared by all of your employees counts toward your total.

Line 3

If you have more than one employee, attach the number of paper forms that correspond to each PTIN.

How do I make a payment?

- **Pay electronically from your bank account.** Go to www.revenue.state.mn.us and type **make a payment** into the Search box. Choose Bank Account from the menu. We do not charge for this service.
- **Pay by credit card or debit card.** Go to www.revenue.state.mn.us and type **make a payment** into the Search box. Choose Credit or Debit Card from the menu. A third party processes these payments and charges a fee for this service.
- **Pay by ACH credit transfer through your financial institution.** Go to www.revenue.state.mn.us and type **ACH Credit** into the Search box.
- **Pay by check or money order.** When you mail this form, include a check made payable to "Minnesota Revenue." Print the last four digits of your Social Security Number or Minnesota Tax Identification Number in the memo line of your check.

Note: Regardless of how you pay, you must mail Schedule PFF and required attachments to the address below.

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