

**IRS TAX TIP 2001-60**  
**ENSURING PROPER CREDIT OF PAYMENTS**

WASHINGTON -- When the bottom line of your tax return says, "Amount You Owe," the IRS reminds you to be sure to make your check or money order payable to the "United States Treasury." Do not mail cash with your tax return.

Whether you are filing your current year's return, a prior year's return or an amended return, always provide your correct name, address, Social Security number, daytime telephone number, tax year, and form number on the front of your check or money order. Enclose your payment with your return, but do not staple it to the form.

If you have a balance due on your 2000 Form 1040, complete and include Form 1040-V, "Payment Voucher," when sending your payment and return to the IRS. This will help the IRS process your payment more accurately and efficiently. Follow the instructions on the form.

Do not include a 2001 estimated tax payment with the payment of your 2000 income tax return. Mail your estimated tax payments separately to the address shown in the Form 1040-ES instructions.

For more information, check out TeleTax Topic 158, "Ensuring Proper Credit of Payments." It is available on the IRS web site at [www.irs.gov](http://www.irs.gov) under the "Taxpayer Help & Ed" section. This information is also contained in Publication 17, "Your Federal Income Tax," which can be accessed at the same Web site under the "Forms & Pubs" section.