Payments to the federal government:

1. Make your checks payable to: U. S. Treasury
2. On the memo line of the check write these items:
   a) the tax year (20xx) for which the check is issued
   b) the tax return ID number (found usually in upper left corner of page 1 of form)
   c) your social security number
d) example: 20xx 1040NR-EZ
     123-45-6789

Payments to any state government:

1. Make your checks payable to: Indiana Department of Revenue (substitute your state’s proper department should you be paying taxes to a state other than Indiana).
2. On the memo line of the check write these items:
   a) the tax year (20xx) for which the check is issued
   b) the tax return ID number (found usually in upper left corner of page 1 of form)
   c) your social security number
d) example: 20xx IT-40
     123-45-6789