

IRS TAX TIP 2003-62

WHERE TO FILE YOUR RETURN

Once you complete your 2002 federal tax return, you can either file it electronically or mail it to the IRS. If you choose to mail your return, be sure to read your tax instruction booklet carefully to find the address of the IRS center for your area.

For this year, the IRS has changed some of its filing locations. If you live in Arizona, Idaho, Indiana, Kentucky, Louisiana, Maine, Mississippi, Nebraska, New Hampshire, New Jersey, North Dakota, Ohio, Oklahoma, South Dakota, Vermont or Washington, you will file your tax return with a different IRS service center this year than you did last year.

When mailing your return (whether with payment or without), use the envelope and the appropriate label that came with your tax instruction booklet because the label will have the correct address pre-printed on it. If you do not have the pre-addressed labels and envelope or if you moved during the year, check the tax package to find the mailing address of the appropriate IRS center. For individuals, the center where you should file depends on where you live and whether you are enclosing a check or money order or not.

Instead of mailing your tax return, you may want to make this the year you file electronically. IRS e-file programs offer quick, easy and accurate alternatives to filing traditional paper returns. Electronic options include:

- computer filing through a tax professional
- e-filing from your personal computer
- TeleFiling using your touch-tone phone.

This year, more than 54 million taxpayers are expected to participate in IRS e-file programs because they provide a more convenient and faster method of filing returns and getting refunds.

Taxpayers who e-file are not affected by filing location changes.

For more information on where to file your tax return, visit the IRS Web site at *IRS.gov*.

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