Amend Return

This process is used after the original return is INVOICED or PAID. **Please do not process an amendment on the same day an original return is entered.** If you must file an amendment to meet a return deadline, call 1-866-831-6277 and press 4 for a financial technician’s assistance.

**Note:** Amendments filed after the return deadline that result in additional tax liabilities are assessed a penalty with interest.

If the return **HAS NOT BEEN INVOICED**, use **SUPPLEMENT CONTINUANCE** to make changes to the original return. Refer to the Supplement Continuance instructions located on page 13.

1. Click on **Applications – IFTA – Quarterly Tax Return** (same as the original return). On the first screen, click on the **Amendment** box along with selecting information relating to your amendment tax return.

2. On the IFTA Quarterly Tax Return screen, type in miles, taxable miles and gallons purchased for **ALL JURISDICTIONS**. The following amendment is keyed to fix an AK- Alaska and AR- Arkansas issue. Miles and gallons were entered for Alaska instead of Arkansas.

3. Review to ensure that miles and gallons are accurate and listed to the correct jurisdictions. **Click Submit.** You may receive a message. Use the HELP button for assistance. MoDOT Carrier Express calculates the tax difference for each jurisdiction by comparing the miles and gallons from the original return to the miles and gallons entered on the amended return.

In the example, notice the tax due column contains tax for AR, IL, and MO. The IL and MO tax due is negative due to the MPG change, but miles and fuel purchases are the same. The Tax Due column on Amended returns do not look like original returns. The Amended TAX DUE column displays the computed difference between the original and amended tax.
Arkansas tax of 32.40 plus the outstanding tax minus the credits for IL and MO = the amendment invoice of 47.78.

If you are an annual filer, the only difference is that you will re-enter all 4 quarters instead of just 1.
4. Review for data accuracy. Click on submit to advance to the IFTA Billing screen.

1. Change the Delivery Option to email, fax or preview and click Submit two times.
2. Payment must be made either online, or postmarked by the filing deadline, to be considered timely. See Payment Instructions for assistance with processing online payments.

Under the Invoice ID on the right hand side of the screen, the first Fee Amount is always the additional tax due or credit earned from changes made on the amended return. The second Fee Amount line lists the original return balance. The example below shows an amended fee of $-10.54 and the previous return balance of 58.42 which has not yet been paid.

- Cart ID 1757863 is the amended return cart that is INVOICED with a balance due of $47.78.
- Cart ID 1757862 is the ORIGINAL return cart. It now has the status of AMENDED. This cart is no longer active and cannot have payment applied.
Once you click on the blue ID number for the amended invoice, you will see your amended return balance and your original balance which equals your total due.

Amendments that result in an MPG change result in changes for all jurisdictions.