IFTA Tax Return

External Procedure

Overview:
The steps of filing an IFTA return along with visual aids and situational descriptors.

Regulations:
RSMo 142.617
RSMo 226.008
7 CSR 10-25.071
7 CSR 10-25.072
7 CSR 10-25.073
IFTA Inc (iftach.org) Articles of Agreement

Processing:
Filing a Tax Return:
- From the IFTA site map, select File/Amend from the Tax Return menu tile
  - Alternatively, a customer may use the Menu Finder search box located towards the upper right-hand corner of the page and type "File/Amend" which will provide a clickable hyperlink for that option
- On the Tax Return Search screen, the MCE Customer ID is prepopulated and protected. **<u>NOTE:</u>** For external users, the MCE Customer ID will be prepopulated and protected for all supplements. For service providers, the MCE Customer ID field is enabled where they can enter the MCE Customer ID for carriers assigned to them.
  - Enter the Fleet No.
  - Select the Fuel Type from the drop-down list
  - Select the Return Year from the drop-down list
  - Select the Return Quarter from the drop-down list
  - Annual Filer checkbox – this box enables qualifying customers to file all four quarterly returns individually at one time. The penalties pertinent to the filings will be charged in the last quarter if applicable.
    - ☐ This box should be checked if the customer is an annual filer.
    - ☐ If a quarterly filer checks the box and tries to file the return, a message will appear indicating that a quarterly filing can't file as an annual filing.
  - 4th Qtr. Postmark Date – the date entered for this field will be considered as the Postmark Date for the quarters. This field is enabled on checking the Annual Filer checkbox but defaults to the current date and cannot be changed.

❶ IFTATAX124 : [I] Tax Returns paid online must be paid in full. IFTA tax returns not paid in full by the due date will accrue interest until the full payment is made. Once the payment has been made, it cannot be cancelled.
❶ IFTAWEBP02 : [I] Selecting quit from any point during the transaction will save the information until the transaction has been processed or paid in full. If you do not wish to save the transaction select Cancel.

Tax Return   File/Amend

Tax Return Search

MCE Customer ID   *Fleet No.   *Fuel Type   *Return Year
[   ]   [   ]   DSL - DIESEL   ∨   2021   ∨

*Return Quarter   ☐ Annual Filer   4th Qtr Postmark Date
3rd – due Oct 31   ∨   MM/DD/YYYY 📅

                                          [Proceed] [Refresh] [Quit] ❓

Click Proceed to display the Tax Return screen
Carrier Details Information (upper right-hand corner)

- The Legal Name, DBA Name, and USDOT will default from the IFTA license information
- The License Year, Return Year, Return Quarter, and Fuel Type are prepopulated based on the search criteria previously entered
- For an original return, the Amendment No. is always zero

Tax Return Information

- The Amend/Orig. field defaults based upon the tax return category and is unchangeable
- The Due Date is automatically populated based on the tax return quarter and year
- The Postmark Date defaults to the current date and cannot be changed
- The DBA name defaults from the license record
- If reporting No Operation (no mileage for a quarter), then check the No Operation box. Click Proceed to advance to the next screen

TAX RETURN   PAYMENT   MAINMENU   INQUIRIES Q ∨

Tax Return   **Tax Return Original**

                          MCE Customer ID: Fleet Number#: 001   Return Year: 2021
                          Amendment No.#: 0   Return Quarter#: 1   Fuel Type#: DIESEL   ...+

Tax Return Information

Amend./Orig.   Due Date   *Postmark Date
Original   04/30/2021 📅   10/04/2021 📅   ☐ No Operation

Jurisdiction Details

Jurisdiction List   Jurisdiction   Total Miles   Total Taxable Miles
--Select--   ∨   [   ]   [   ]   [   ]

Total Paid Gallons
[   ]   [Add]

[Show Map]

Please make sure you enter all jurisdiction where you traveled for the quarter.

Enter all of the jurisdiction's mileages in column D (total miles) and jurisdiction's fuel purchases in column G (total tax paid gallons). Don't mistake fuel consumed for fuel purchases.

REMOVE	JUR (A)	WAIVE INT.	EFF. DATE (B)	RATE (C)	TOTAL MILES (D)	TOTAL TAXABLE MILES (E)	TAX PAID GALLONS (G)	PRV. TOTAL MILES	PRV. TOTAL TAXABLE MILES	PRV. TAX PAID GALLONS
☐	MO	☐	01/01/2021	0.1700				0	0	0
☐	AL	☐	01/01/2021	0.2700				0	0	0
☐	AR	☐	01/01/2021	0.2850				0	0	0
☐	AZ	☐	01/01/2021	0.2600				0	0	0
☐	CA	☐	01/01/2021	0.7950				0	0	0
☐	CO	☐	01/01/2021	0.2050				0	0	0
☐	CT	☐	01/01/2021	0.4460				0	0	0
☐	DE	☐	01/01/2021	0.2200				0	0	0
☐	FL	☐	01/01/2021	0.3557				0	0	0
☐	GA	☐	01/01/2021	0.3220				0	0	0
☐	IA	☐	01/01/2021	0.3250				0	0	0
☐	ID	☐	01/01/2021	0.3200				0	0	0

☐	IL	☐	01/01/2021	0.5810				0	0	0
☐	IN	☐	01/01/2021	0.5100				0	0	0
☐	KS	☐	01/01/2021	0.2600				0	0	0
☐	KY	☐	01/01/2021	0.2160				0	0	0
	KY-Sur		01/01/2021	0.1020						
☐	LA	☐	01/01/2021	0.2000				0	0	0
☐	MA	☐	01/01/2021	0.2400				0	0	0
☐	MD	☐	01/01/2021	0.3705				0	0	0
☐	ME	☐	01/01/2021	0.3120				0	0	0
☐	MI	☐	01/01/2021	0.4070				0	0	0
☐	MN	☐	01/01/2021	0.2850				0	0	0
☐	MS	☐	01/01/2021	0.1800				0	0	0
☐	MT	☐	01/01/2021	0.2945				0	0	0

Updated: February 5, 2026

☐	NC	☐	01/01/2021	0.3610				0	0	0
☐	ND	☐	01/01/2021	0.2300				0	0	0
☐	NE	☐	01/01/2021	0.2870				0	0	0
☐	NH	☐	01/01/2021	0.2220				0	0	0
☐	NJ	☐	01/01/2021	0.5770				0	0	0
☐	NM	☐	01/01/2021	0.2100				0	0	0
☐	NV	☐	01/01/2021	0.2700				0	0	0
☐	NY	☐	01/01/2021	0.3815				0	0	0
☐	OH	☐	01/01/2021	0.4700				0	0	0
☐	OK	☐	01/01/2021	0.1900				0	0	0
☐	OR	☐	01/01/2021	0.0000				0	0	0
☐	PA	☐	01/01/2021	0.7410				0	0	0
☐	RI	☐	01/01/2021	0.3400				0	0	0

☐	SC	☐	01/01/2021	0.2400				0	0	0
☐	SD	☐	01/01/2021	0.2800				0	0	0
☐	TN	☐	01/01/2021	0.2700				0	0	0
☐	TX	☐	01/01/2021	0.2000				0	0	0
☐	UT	☐	01/01/2021	0.3140				0	0	0
☐	VA	☐	01/01/2021	0.2020				0	0	0
	VA-Sur		01/01/2021	0.1370						
☐	VT	☐	01/01/2021	0.3100				0	0	0
☐	WA	☐	01/01/2021	0.4940				0	0	0
☐	WI	☐	01/01/2021	0.3290				0	0	0
☐	WV	☐	01/01/2021	0.3570				0	0	0
☐	WY	☐	01/01/2021	0.2400				0	0	0
☐	AB	☐	01/01/2021	0.3834				0	0	0

Updated: February 5, 2026

☐	BC	☐	01/01/2021	0.7440				0	0	0
☐	MB	☐	01/01/2021	0.4128				0	0	0
☐	NB	☐	01/01/2021	0.6930				0	0	0
☐	NL	☐	01/01/2021	0.7239				0	0	0
☐	NS	☐	01/01/2021	0.4541				0	0	0
☐	ON	☐	01/01/2021	0.4217				0	0	0
☐	PE	☐	01/01/2021	0.6546				0	0	0
☐	QC	☐	01/01/2021	0.5957				0	0	0
☐	SK	☐	01/01/2021	0.4423				0	0	0

Remove   Remove All

Miles in Non–IFTA Jurisdictions ❓
0

Fuel for Non-IFTA Jurisdictions ❓
0

When filing an IFTA return where a jurisdiction(s) has a motor fuel tax exemption or holiday during that reporting period, filers should report all miles traveled and fuel gallons purchased as non-taxable miles and non-taxable gallons for that jurisdiction(s). Please use the following additional guidelines for that scenario:

- Enter the total miles and total fuel gallons purchased in the "Miles in Non-IFTA Jurisdictions" and "Fuel for Non-IFTA Jurisdictions" fields located towards the bottom of the Tax Return page. (E.g., 3300 Miles and 900 Fuel)
- REQUIRED: Add a comment in the comment field located at the bottom of the page by stating which jurisdiction(s) the miles and fuel belongs to. (E.g., Georgia 2500 Miles, 800 Fuel. New York 800 Miles, 100 Fuel.)

Enter Total Miles & Total Tax Paid Gallons in Current Return "Schedule A" column beneath the Return Details section.

Click Calculate to populate totals from column D, G & MPG.

Verify totals match

Click Proceed and continue to payment information
- If an annual filing is being processed, then the next screen will be the Tax Return screen again but for the following quarter. Continue the filing until all 4 quarters have been reported.
- If there is a message at the top which indicates there is a potential issue and a comment is required, then a comment responding to the issue will need to be added before advancing.
  - o There are internal checks concerning the MPG, fuel purchased and consumed, contiguous travel, excessive rounding, etc. for IFTA filings.
  - o Depending upon the message, documentation may need to be uploaded through the web processing – submit page which will appear after clicking proceed. Any return which has a comment or document uploaded must be reviewed for accuracy by MCS before the user will be allowed to pay a calculated invoice.
    - ▪ Once the tax return filing has been reviewed, the user will receive an email notifying the customer of the outcome and further correspondence if applicable.
  - o Reference the Web Processing procedure for specific instructions on how to upload documents within Credentialing Solutions if necessary

- The Electronic Delivery Type will be PDF
- Request Refund – selecting Yes/No on this screen will not generate the refund request. This must be done on the last screen prior to entering the payment information.
- Click Proceed to display the Payment Details verification screen

TAX RETURN PAYMENT MAINMENU INQUIRIES Q ⌄

ⓘ IFTATAX124 : [I] Tax Returns paid online must be paid in full. IFTA tax returns not paid in full by the due date will accrue interest until the full payment is made. Once the payment has been made, it cannot be cancelled.
ⓘ IFTAFLT178 : [I] To correct Tax Return, select "Correct Tax Return" button.

Payment   Tax Return Original

MCE Customer ID: `   Fleet Number#: 001 | Return Year: 2021
Amendment No.#: 0 | Return Quarter#: 1 | Fuel Type#: DIESEL   ...+

Return Details

License Year	IFTA System Credit	Enterprise System Credit	Tax Return Status
2021	0.00	0.00	INVOICED

Invoice No.		Cancellation Date	*Payment Receipt Date
3161898	☐ Cancel IFTA License	MM/DD/YYYY 📅	10/04/2021 📅

Fees Section

Base Jurisdiction Tax	Return Amt
39.61	-81.64

Base Jurisdiction Interest	Penalty Amt
0.99	50.00

Other Jurisdiction Taxes	Additional Interest
-122.24	0.00

Other Jurisdiction Interest	Payments Made/Credit
0.00	0.00

Return Amount	Prev. Return Interest and Penalty
-81.64	0.00

Tax Return Balance	Previous Payments Made/Credit
-31.64	0.00

☐ Set Appeal Flag

Amount Due
-31.64

Adjustment Amount

Payment Details Section

| Electronic Delivery Type	Request Refund
D - PDF ⌄	◯ Yes ⦿ No

A return not filed and paid by the due date shall be considered as late and any taxes due, delinquent. If the return is received on or before the due date but rejected because the return is not sufficient for processing and the return is received a subsequent time after the due date, penalty and interest will be assessed accordingly.

- Click Proceed on the Payment Details verification screen
- The invoice is generated in the PDF Type format
- Click Pay Now to pay the balance due or request a refund
- To request a refund, click the radio button as shown below

- If payment is due click the Credit Card or E-Check button for the electronic payment type, do not select payment type from the drop down.
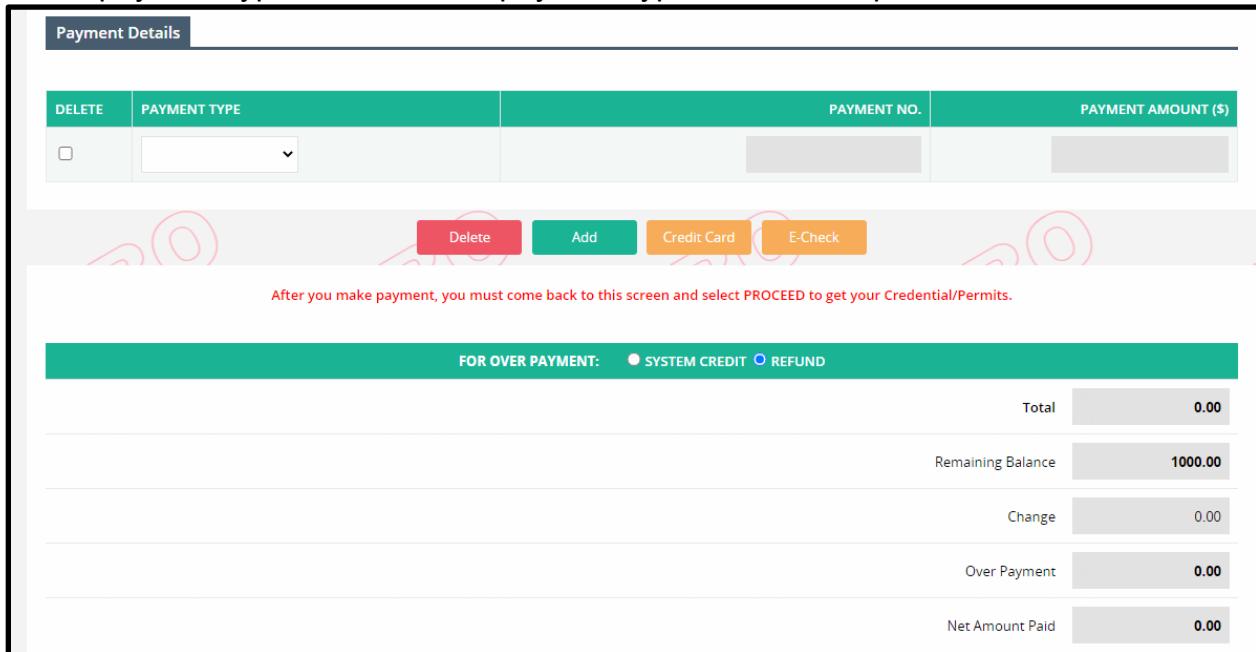
Payment Details			
DELETE	**PAYMENT TYPE**	**PAYMENT NO.**	**PAYMENT AMOUNT ($)**
☐	[dropdown]		

Delete Add Credit Card E-Check

After you make payment, you must come back to this screen and select PROCEED to get your Credential/Permits.

FOR OVER PAYMENT: ● SYSTEM CREDIT ○ REFUND

Total	0.00
Remaining Balance	1000.00
Change	0.00
Over Payment	0.00
Net Amount Paid	0.00

- Enter the electronic payment information in the Third-Party Vendor site
- The process will bring the customer back to Credentialing Solutions, click the proceed button a final time to finish payment processing.

Filing an Amendment:

IFTA carriers can amend any tax return filed within the last 3 years or 12 quarters.

When an amended tax return is being filed, the previous return entry fields will show for reference on the right side of the tax return screen.

NOTE: Any amendments being done by an annual filer must process each quarter separately in contrast to the original filing. There is no Annual Filer checkbox which allows all 4 quarters to be amended separately within the same supplement.

Perform the following steps to file an Amended Tax Return: (Follow the exact same process as an original filing.)
- From the IFTA site map, click File/Amend from the Tax Return menu tile
- On the Tax Return Search screen, the MCE Customer ID is prepopulated and protected.
  - Select the appropriate Return Year, Return Quarter, and Fuel Type
- Click Proceed
  - If a return has not been entered, the return will be considered an original tax return

Updated: February 5, 2026

- - If the original return has been entered but not paid, a message will display indicating that the return is available through Continue Tax Return/Supplement for updates
  - If a return has been entered and paid, the following message will display to verify that the user is attempting to amend a return that has been completed

Tax Return   File/Amend

Tax Return Search

You are about to perform an 'Amendment'. To view your returns select 'Tax Return Inquiry'.
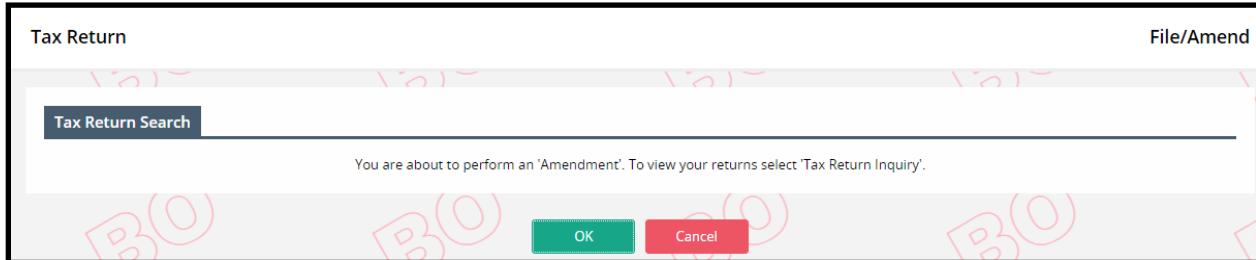
OK   Cancel

- Click Cancel if the return is not considered an amendment
- Click OK to continue the transaction as an amended return
  - The Tax Return screen will display with the following information:
    - The Amendment No. will be updated to the next amendment number. Original filings will have amendment number 0 and each amendment after that is incremented by one.
    - The Amend/Orig. field will default to Amendment
    - The Miles and Gallons fields will be pre-populated with the previous return's values (normally the original) and display in previous return columns

Tax Return   **Tax Return Amendment**

MCE Customer ID.   Fleet Number#: **001**   Return Year: **2021**

Amendment No.#: **1**   Return Quarter#: **1**   Fuel Type#: **DIESEL**   ...+

Tax Return Information

Amend./Orig.	Due Date	*Postmark Date	
Amendment	04/30/2021 📅	10/05/2021 📅	☐ No Operation

Jurisdiction Details

Jurisdiction List	Jurisdiction	Total Miles	Total Taxable Miles
--Select--			

Total Paid Gallons

[   ]   **Add**

Show Map

Please make sure you enter all jurisdiction where you traveled for the quarter.

REMOVE	JUR (A)	WAIVE INT.	EFF. DATE (B)	RATE (C)	TOTAL MILES (D)	TOTAL TAXABLE MILES (E)	TAX PAID GALLONS (G)	PRV. TOTAL MILES	PRV. TOTAL TAXABLE MILES	PRV. TAX PAID GALLONS
☐	MO	☐	01/01/2021	0.1700	5078	5078	1000	5078	5078	1000
☐	IA	☐	01/01/2021	0.3250	457	457	160	457	457	160
☐	IL	☐	01/01/2021	0.5810	1677	1677	590	1677	1677	590

Remove

Miles in Non–IFTA Jurisdictions ❓	Fuel for Non-IFTA Jurisdictions ❓
0	0

Return Details

Current Return "Schedule A"	Total	Previous Return
Total Miles (I)	Total Column D	Total Miles (I)
		7212
Total Tax Paid Gallons (II)	Total Column G	Total Tax Paid Gallons (II)
		1750
MPG		MPG
0.0		4.12

🔼

+ Comments

🔼

Proceed   **Save/Quit**   **Cancel**   **Refresh**   ❓

- Update the Total Miles and Tax Paid Gallons in accordance with the amendment

- Jurisdictions may be added by using the Jurisdiction list drop down box under Jurisdiction Details tab
- To remove a jurisdiction that was entered on the previous return, enter zero in the total mile, total taxable miles, and tax paid gallons.

Follow the same steps as for an original return to reach the Tax Return Details Verification screen.

| TAX RETURN | PAYMENT | MAINMENU | INQUIRIES Q ⌄ |

Tax Return   **Tax Return Amendment**

Tax Return Information

MCE Customer ID	Legal Name	DBA Name	Fleet No. 001
USDOT No.	License Year 2021	Return Year 2021	Return Quarter 1
Fuel Type DIESEL	Amendment No. 1	Amend./Orig. Amendment	License Status D - DELINQUENT
Due Date 04/30/2021	Postmark Date 10/05/2021	No Operation N	

Return Details

Current Return		Total	
Months Late	6	Return Amt	$33.42
Total Miles (I)	8690	Penalty Amt	$0.00
Total Tax Paid Gallons (II)	1900	Additional Interest	$0.00
MPG	4.57	Prev. Return Interest and Penalty	$50.99
		Previous Payments Made/Credit	$-31.64
		Amount Due:	$116.05

Jurisdiction Details

JUR (A)	EFF. DATE (B)	RATE (C)	TOTAL MILES (D)	TOTAL TAXABLE MILES (E)	TAXABLE GALLONS (F)	TAX PAID GALLONS (G)	NET TAXABLE GALLONS (H)	TAX DUE (I)	INTEREST DUE (J)	TOTAL DUE (K)
MO	01/01/2021	0.1700	5590	5590	1223	1250	-27	-4.59	0.00	-4.59
IA	01/01/2021	0.3250	600	600	131	200	-69	-22.42	0.00	-22.42
IL	01/01/2021	0.5810	2500	2500	547	450	97	56.36	4.07	60.43
Total			8690	8690	1901	1900	1	29.35	4.07	33.42

Tax Return Information

Miles in Non–IFTA Jurisdictions 0   Fuel for Non-IFTA Jurisdictions 0

— Comments

COMMENT TEXT	TIMESTAMP	USER ID
Miles updated	10/05/2021 01:00:25 AM	MO1011

[Proceed]   [Back]

- The Tax Return verification screen will display the amendments to the return as well as calculate the fees.
- The Return Details section displays the penalty due for the amendment, if applicable, the return amount, previously paid return interest and penalty, additional interest for the amendment, previous payments, and the total net due associated with the amendment.
- The amendment may result in additional fees or a refund to the customer.
- Review the results and continue processing the amended return as you would an original return.

Updated: February 5, 2026