

## Motor Fuel Tax Amended Returns

Petroleum Products and Alternative  
Fuels Tax

Notice #14-08

June 2014

**Highlights****INTRODUCTION**

This notice is intended to provide taxpayers and the general public with guidance on amending Electronic Data Interchange (EDI) filings of motor fuel tax returns.

**DISCUSSION****Amended Returns Versus Resubmitted Returns**

When electronically filing through EDI, it is important to distinguish between resubmission of an original return and filing an amended return.

Resubmission, rather than amending, is appropriate when a return is rejected due to a data error. If the EDI transmission for an original return is rejected for EDI syntax errors (like a 997 acknowledgment) or for data errors found by the "state audit check" program, the taxpayer should correct any errors and resubmit the file as an original return. Likewise, if an amended return is rejected due to an error, the taxpayer should correct the error through a resubmission of the amended return.

Amended returns are appropriate when adjustments and corrections need to be made to an accepted prior return, like adding an omitted transaction (such as any transaction with a bill of lading date outside the current reporting period and "late load" transactions) or relocating an item that was reported to an incorrect schedule.

**Amended Returns: What's Required**

When filing an amended return, the taxpayer only needs to file the changes, such as transactions not previously reported and corrections. The taxpayer should not file a full replacement for an amended return filing.

Unreported transactions only need to be added as an amended return. When correcting a previously reported transaction, however, the filing must both reverse the original, incorrect transaction and add the corrected transaction.

When an original return was filed in paper format, the amended return for that filing period must also be filed in paper format. Each amended return filed that has a payment due will require a separate electronic banking payment.

➤ *Rejected EDI filings should be resubmitted as an original return.*

➤ *Unreported transactions and corrections should be submitted as an amended return.*

**References:**

T.C.A. § 67-3-701  
T.C.A. § 67-3-702  
T.C.A. § 67-3-703  
T.C.A. § 67-3-704  
T.C.A. § 67-3-705  
T.C.A. § 67-3-706

The information provided here is current as of the date of publication but may change as a result of new statutes, regulations or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the Department or your tax professional for further

guidance.