

# Use EFTPS to Make a Payment With an Amended Return

If you've filed Form 941-X or another amended return, and you must make a tax payment for an old calendar quarter, you may use the IRS' Electronic Federal Tax Payment System (EFTPS).

*What to do:* When you're entering the type of tax to be paid, select one of these options:

- Balance Due on a Return or Notice
- Payment Due With an Amended or Adjusted Return
- Audit Adjustment.

Then, enter the tax period to which your payment should be applied.

**AVOID LIFO:** The IRS credits your tax deposits on a last-in, first-out, or LIFO, basis. If you instead select the Federal Tax Deposit option, the IRS will credit the payment to the current quarter, if its records don't show that you have an outstanding liability for a prior quarter. *Result:* You will have an overdeposit for the current quarter and an underdeposit for the prior period, on which penalties and interest will begin to accrue.