

## NOTICE 12-16

### MINERAL SEVERANCE TAX RETURN DUE DATE

In order to conduct business with fairness and integrity it is essential that Kansas law be applied equally and evenly to all Taxpayers. Questions have arisen regarding application of the law regarding the due date of mineral severance tax returns. This Notice addresses those questions, and explains the law that applies to all taxpayers.

In accordance with state law, mineral severance tax reports are due on the last day of the first month following the production month. The controlling statute, K.S.A. 79-4221 provides, in subsection (a):

(a) Every purchaser or operator responsible for remitting the tax imposed under the provisions of K.S.A. 79-4217, and amendments thereto, on or before the last day of the first month following the end of every calendar month in which oil or gas is removed from the lease or production unit, shall make a return to the director upon forms prescribed and furnished by the director showing the gross quantity of oil or gas purchased during the month for which the return is filed, the price paid therefor, the correct name and address of the operator or other person from whom the same was purchased, a full description of the property in the manner prescribed by the director from which such oil or gas was severed and the amount of tax due on or before the 20th day of the following month. . . .

In the event unusual circumstances prevent filing a return in a timely manner, the Director of Taxation may grant a reasonable extension of time. K.S.A. 79-4221 provides, in subsection (d):

(d) The director may grant a reasonable extension of time for filing any return and remittance of taxes due under this act upon good cause shown therefor. Interest shall be charged at the rate prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, for the period of such extension for the remittance of taxes.

Reports that are submitted late are subject to a \$25.00 per day late fee. The controlling statute, K.S.A. 79-4225, provides, in subsection (b):

(b) If any person fails or refuses to make any return, when required to do so under the provisions of this act, such person shall be subject to a penalty of \$25 per day for each return which such person fails or refuses to file.

Payment of mineral severance tax is due on or before the 20<sup>th</sup> day of the second month, as provided in K.S.A. 79-4221(a), set forth above.

In the past the Department has occasionally granted taxpayers what amounted to a standing extension of time to file their mineral severance tax returns. This practice has been discontinued and no such extensions will be granted in the future. Any taxpayer not filing a return and/or paying the tax in a timely manner will be subject to the penalties and interest imposed by Kansas law.

### **Taxpayer Assistance**

Additional copies of this notice, forms or publications are available from our web site, [www.ksrevenue.org](http://www.ksrevenue.org). If you have questions about mineral severance tax, please contact:

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