



Vehicle Rental Excise Tax (VR-36)

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Try our online business center – a secure, convenient, and simple way to manage all of your business tax accounts. Visit ksrevenue.gov and sign into the KDOR Customer Service Center to get started.

GENERAL INFORMATION

- The due date is the 25th day of the month following the period ending date of this return.
- Keep a copy of your return for your records.
- Write your Tax Account Number on your check or money order and make payable to Kansas Department of Revenue. Send your return and payment to: Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.
- Complete your business name, mailing address, tax account number, EIN, period beginning and ending dates on all pages.
- If your business closed, enter the date.
- If you are filing an amended or additional return, check the appropriate box.
- If your name or address has changed, check the box and complete form **DO-5** which is located on our website.
- It is required that you complete the signature section at the bottom of Part I.
- If you are filing a return for multiple locations, start with Part II instructions.

PART I

Line 1. Enter the total gross receipts. If you have one location, only Part I needs to be completed. If you have more than one location, complete Part II and Part II Supplement pages, as applicable. Enter the amount from Part II, line 3.

Line 2. Multiply line 1 by the tax rate of 3.5%.

Line 3. Enter the amount from any credit memorandum issued by the Department of Revenue. If filing an amended return, enter the total amount previously paid for this filing period.

Line 4. Subtract line 3 from line 2 and enter result.

Line 5. If filing a late return, enter the amount of penalty due (see ksrevenue.gov for current penalty rates).

Line 6. If filing a late return, enter the amount of interest due (see ksrevenue.gov for current interest rates).

Line 7. Add lines 4, 5 and 6. Enter result on line 7. Complete the attached voucher and enclose with your payment.

PART II - Multiple Locations Only

Column 1. Enter the name of the city/county in which tax is due.

Column 2. Enter the jurisdiction code that coincides with the name of the city/county where the Kansas customer took delivery/possession of the vehicle. If more than 7 locations, complete Part II Supplement Schedule(s). (Refer to [Pub. KS-1700 Sales & Use Tax Jurisdiction Code Booklet](#), which is available on our website).

Column 3. Enter the gross receipts subject to Vehicle Rental Excise Tax.

Line 1. Add the Gross Receipts Subject to Vehicle Rental Excise Tax in Column 3 and enter the result here.

Line 2. Enter the sum of all Part II supplement pages. Enter the total number of supplemental pages included with this return.

Line 3. Add lines 1 and 2. Enter the total on line 3 and on line 1 of Part I.

PART II SUPPLEMENT (Multiple Locations Only)

Column 1. Enter the name of the city/county in which tax is due.

Column 2. Enter the jurisdiction code that coincides with the name of the city/county where the Kansas customer took delivery/possession of the vehicle. (Refer to [Pub. KS-1700 Sales & Use Tax Jurisdiction Code Booklet](#), which is available on our website).

Column 3. Enter the gross receipts subject to Vehicle Rental Excise Tax. DO NOT include the tax collected in this figure.

Line 1. Add the Gross Receipts Subject to Vehicle Rental Excise Tax in Column 3 and enter the result here. Add all Part II Supplements, line 1 amounts and enter on Part II, line 2.

Below is a list of deductions that are allowed before calculating your gross receipts:

- Rentals/leases greater than 28 days.
- Receipts of direct rentals/leases to the federal government.
- Receipts of direct rentals/leases to the State of Kansas or political subdivisions thereof.
- Receipts of direct rentals/leases to schools and other education institutions.
- Recreation vehicles.
- Commercial motor vehicles.

TAXPAYER ASSISTANCE

If you have questions or need assistance completing this form, contact our office.

Email

KDOR_Miscellaneous.Tax@ks.gov

By Phone

785-368-8222

By Mail

Tax Operations

PO Box 3506

Topeka, KS 66625-3506

By Appointment

Go to ksrevenue.gov to schedule an appointment.

*Office hours are 8:00 a.m. to 4:45 p.m.,
Monday through Friday.*

VR-36
(7-21)

KANSAS
Vehicle Rental Excise
Tax Return

FOR OFFICE USE ONLY
[] [] [] [] [] [] [] []



Business Name
Mailing Address
City State Zip Code

Tax Account Number
EIN
Period Beginning Date (mmddyy)
Period Ending Date (mmddyy)

Date Business Closed (mmddyy) [] [] []
Amended Return []
Additional Return []
Name or Address Change []

PART I

- 1. Total gross receipts (see instructions)..... []
- 2. Amount of tax due (multiply line 1 by 3.5%)..... []
- 3. Credit Memo..... []
- 4. Subtotal..... []
- 5. Penalty..... []
- 6. Interest..... []
- 7. Total amount due (total of lines 4, 5 and 6)..... []

Signature: _____ Printed Name: _____
Title: _____ Phone Number: _____
Email Address: _____

Detach here and send with payment

VR-36V
(7-21)

KANSAS
Vehicle Rental
Excise Tax
Payment Voucher

FOR OFFICE USE ONLY
[] [] [] [] [] [] [] []



Business Name
Mailing Address
City State Zip Code

Tax Account Number
EIN
Period Beginning Date (mmddyy)
Period Ending Date (mmddyy)

Daytime Phone Number: _____

Payment Amount \$ []

498720

VR-36

Part II (Multiple locations only) (7-21)

KANSAS Vehicle Rental Excise Tax Return

VR-36
Part II
498520



Business Name	
Tax Account Number	EIN

Period Beginning Date (mmddyy)

Period Ending Date (mmddyy)

**Column 1
City/County Name**

**Column 2
Jurisdiction Code**

**Column 3
Gross Receipts Subject to
Vehicle Rental Excise Tax**

Column 1 City/County Name	Column 2 Jurisdiction Code	Column 3 Gross Receipts Subject to Vehicle Rental Excise Tax
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
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Line 1. Total gross receipts subject to vehicle rental tax from Part II (add Column 3).....

Line 2. Total gross receipts subject to vehicle rental tax from all Part II Supplement pages.
Total number of supplemental pages included with this return

Line 3. Total gross receipts subject to vehicle rental tax (Sum of Line 1 and Line 2). Enter the result here
and on Part I, line 1).....

VR-36

Part II Supplement (Multiple locations only) (7-21)

KANSAS Vehicle Rental Excise Tax Return

VR-36
Part II
Supp
498920



Business Name	
Tax Account Number	EIN

Period Beginning Date (mmddyy)

Period Ending Date (mmddyy)

Column 1 City/County Name	Column 2 Jurisdiction Code	Column 3 Gross Receipts Subject to Vehicle Rental Excise Tax
<input type="text"/>	<input type="text"/>	<input type="text"/>
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Line 1. Total gross receipts subject to vehicle rental tax from this Part II Supplement