

CR Licensing Segment Quick Reference Chart
Created 7-24-08

	Liquor Drink Tax	Liquor Enforcement Tax	Direct Wine Shipment Enforcement Tax
Tax Rate	10% of gross receipts of alcohol sales	8% of total gross receipts; excludes LE tax collected from Direct Wine Shipments	8% of the total purchase including any handling fee charged
Who can File	Clubs, Drinking Establishments, Caterers	Retailers, Distributors, Microbreweries, Farm Wineries	Retailers Only
WebTax Account Management Options	File a Return; View Account History	Make EFT Payment Only; File a Return;	
EFT Payment Options	ACH Debit (KDOR initiates transaction)	ACH Debit (KDOR initiates transaction);	
Filing and Payment Options	File and Pay Tax only or Tax, Penalty and/or Interest. Licensee cannot make a payment only. Licensee cannot file return only (without payment)	File and Pay Tax only or Tax, Penalty and/or Interest. Licensee can make a payment only. Licensee can file return only (without payment)	Licensee
Filing Restrictions	Returns cannot be filed prior to the inception date.		
Penalty and Interest	Payment of Penalty and/or Interest is optional. If not paid, the licensee will receive a tax bill.		