KANSAS DEPARTMENT OF REVENUE
MISCELLANEOUS TAX – CUSTOMER RELATIONS
915 SW HARRISON ST.
TOPEKA, KANSAS 66612-1588
Website: http://ksrevenue.org/bustaxtypescig.html Email: miscellaneous.tax@kdor.ks.gov
Phone: 785-368-8222 Fax: 785-291-3968

Voluntary Remittance of Cigarette Tax on Cigarettes Purchased by Internet or Mail Order

Consumers who receive cigarettes in Kansas on which the cigarette tax has not been paid (has no Kansas tax stamp) are subject to a cigarette tax of $12.90 per carton. This applies to purchases made through the Internet or mail order sales. To report and pay the taxes owed on the cigarettes purchased, complete this form, include your payment and mail to the address below.

The website where purchased and purchase dates are requested to ensure the department does not bill you for these same purchases upon receipt of sales data from the retailers. In addition to the cigarette tax, a Consumers' Use tax is also due, based on the total amount paid for the cigarettes.

Complete the information below and submit the tax due. The cigarette tax is computed by multiplying the number of cartons purchased by the tax rate.

Name: _____

Address: _____

City: _____ **State:** _____ **Zip Code:** _____

Website Address where cigarettes were purchased	Date of Purchase(s)	Number of Cartons Purchased	Cigarette Tax Rate per Carton	Cigarette Tax Due
			TOTAL CIGARETTE TAX DUE	

All purchases are subject to Consumers' Use tax. Please enter the total amount of your purchase(s) and calculate the amount of use tax due by multiplying the total purchase amount times the tax rate of 8.30%.

Total Amount of Purchase	Tax Rate	**Consumers' Use Tax Due**
$		$

(8.30% Consumers' Use tax represents a statewide average of state and local tax rates)

(CGTX) **TOTAL AMOUNT REMITTED $**_____

Please print this form and make your remittance payable to the Kansas Department of Revenue and submit, along **with a copy of this form**, to the address below.

All future purchases of cigarettes are subject to the Cigarette tax and Consumers' Use taxes. If you have any questions, please contact Miscellaneous Tax at 785-368-8222 or email Miscellaneous.Tax@kdor.ks.gov