



K A N S A S

JOAN WAGNON, SECRETARY

DEPARTMENT OF REVENUE
DIVISION OF TAXATION

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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 excise tax of \$7.90 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 web site 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: _____

Web site Address where cigarettes were purchased	Date of purchase(s)	Number of cartons purchased	Cigarette Excise Tax Rate per carton	Cigarette Excise Tax Due
			\$7.90	
			\$7.90	
			\$7.90	
TOTAL CIGARETTE EXCISE 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 7.2%.

Total amount of purchase	Tax Rate	Consumers' Use Tax Due
\$	7.20%	\$

(7.2% 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 Excise tax and Consumers' Use taxes. If you have any questions, please contact our Cigarette Tax section at 785-368-8222 or email ABC_Licensing@kdor.state.ks.us.