

### Retailers' Sales Tax (ST-36)

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#### **GENERAL INFORMATION**

- The due date is the 25th day of the month following the ending date of this return.
- · Keep a copy of your return for your records.
- · You must file a return even if there were no taxable sales.
- Write your Tax Account Number on your check or money order and make payable to Retailers' Sales Tax. Send your return and payment to: Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

### PART I (Complete Parts II, III and IV, as needed, before completing Part I)

- Line 1. Enter the total tax from Part III, line 10.
- **Line 2.** Utility Retailers Only enter the total net tax deduction from Part IV, line 7.
- Line 3. Subtract line 2 from line 1 and enter result.
- **Line 4.** 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 5. Subtract line 4 from line 3 and enter result.
- **Line 6.** If filing a late return, enter the amount of penalty due (see **ksrevenue.gov** for current rates).
- Line 7. If filing a late return, enter the amount of interest due (see ksrevenue.gov for current rates).
- Line 8. Add lines 5, 6 and 7. Enter result on line 8.

#### PART II (Deductions)

Complete lines A through N, if applicable, and enter the sum on line O. Other allowable deductions must be itemized. Use a separate schedule if necessary.

#### PART III (Location Breakdown)

If more space is needed, complete Part III Supplement Schedule.

- Tax on Food Checkbox. Check the box if you are reporting retailers' sales tax on eligible food or food ingredients that are exempt from a portion of the state sales tax rate. If you make sales for both qualified food items and other retail sales, you will need to add two lines for the same jurisdiction and check the Column 1 checkbox. Enter the jurisdiction code that coincides with the name of the city/county. (see Pub. KS-1700).
- **Column 2.** Enter the gross receipts or sales during the tax period, both taxable and non-taxable. DO NOT include the sales taxes collected in this figure.
- **Column 3.** Enter your cost of tangible personal property consumed or used by you that was purchased without tax.
- Column 4. Enter allowable Non-Utility deductions. All deductions

in this column must also be itemized in Part II on the front of the return. (Column 4 total should equal Part II, line O.)

Column 5. Add columns 2 and 3, then subtract column 4. Enter result.

Column 6. Enter the appropriate tax rate (see Pub. KS-1700).

**Column 7.** Multiply amounts in column 5 by amounts in column 6 for each taxing jurisdiction. Enter result.

Line 8. Add the net tax due in column 7 and enter the result.

**Line 9.** Enter the sum of all Part II supplement pages. Enter the total number of supplemental pages included with this return. Count front and back as separate pages.

Line 10. Add lines 8 and 9. Enter total on line 10 and on line 1 of Part I.

#### **PART IV** (Utility Providers Only)

Part IV is to be completed by retailers in the business of selling natural gas, electricity, or heat (propane gas, LP-Gas, coal, wood) to residential or agricultural customers.

Propane sales for agricultural use should be entered in Part III because it is exempt from both state and local sales tax. Water sales, delivered through mains, lines or pipes, for residential or agricultural use, should also be entered in Part III because said sales are exempt from both state and local sales tax.

If more space is needed, complete Part IV Supplement Schedule.

**Taxing Jurisdiction.** Enter the name of the city, county and jurisdiction code in which tax is due.

**Column 1.** Enter the jurisdiction that coincides with the name of the city/county where the Kansas customer took delivery/ possession of the purchased item(s). (see **Pub. KS-1700**).

**Column 2.** Enter the total allowable residential/agriculture utility deductions for each taxing jurisdiction. This deduction is exempt only from state sales tax.

Column 3. This column is the state sales tax rate.

**Column 4.** Multiply column 2 by column 3 and enter the result in column 4 for each taxing jurisdiction.

**Line 5.** Add the total net tax due from adding all the figures in column 4, and enter the result on line 5.

**Line 6.** Enter the sum of all Part IV supplement pages. Enter total number of supplemental pages included with this return. Count front and back as separate pages.

Line 7. Add lines 5 and 6. Enter result on line 7 and on line 2, Part I.

#### **TAXPAYER ASSISTANCE**

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

#### By mail

Tax Operations PO Box 3506 Topeka KS 66625-3506

#### By Appointment

Go to **ksrevenue.gov** to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

Phone: 785-368-8222 Fax: 785-291-3614 ksrevenue.gov

	ST-3 (Rev. 1-23)  Business Name		Retailers' Sales Tax Return							ST-36 Part I and Part II 454022		
	Mailing Address								Tax Account Number Employer ID Number			
									Due Date	•		
									Due Date			
	City					State	Zip Code		Tax Period	мм	DD	YY
									Period Beginning Da	te		
Date Business			Amended	Additional			or Addres	ss	Period Ending Date			
Closed		4 -	Return	Return		Chang	-					
Part I			tal tax (complete Part III befo			•						
			tal net deduction from Part I\	, , , ,								
			x (subtract line 2 from line 1)									
			edit memo (see instructions)									
			ibtotal (subtract line 4 from li	,								
			enalty									
			erest									
		8. To	tal amount due (add lines 5,	ь and /)								
•		F. Sa G. Sa H. Sa I. Sa J. Sa K. Sa L. No M. De N. Ot	eles of items consumed in the cles to nonprofit hospitals or utiles to nonprofit educational is eles to qualifying sales tax exples of farm equipment and males of integrated production eles of alcoholic beverages on-taxable labor services, originaries outside of Kansas ther allowable deductions	nonprofit blood nstitutions empt religious nachinery machinery and ginal constructi	, tissue	or organ	ganizatio	leling				
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	-36V	I	Kansas Retailers' Sales Tax Voucher	FOR OF	FICE USE C	ONLY				ST-36V 4011		
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Rev. 1-23) Business Nai Mailing Addre					State	Zip Code		Due Date Tax Perio Period Ber	ginning Date	мм	DD	YY

## ST-36 Part III





		Business Name							ММ	DD YYYY
		Tax Account Number				EIN		Period Beginning Date  Period Ending Date		
Tax on Food	Tax Nam	ing Jurisdiction e of City/County	(Column 1) Code	(Column 2) Gross Sales	Mei	olumn 3) rchandise ımed By You	(Column 4) Part II (Non-Utility) Deductions	(Column 5) Net Sales	(Column 6) Combined Tax Rate %	(Column 7) Net Tax
			T-4-15'					8. Total Net 1	āx (Part III).	
				r of supplemental ed with this return.			9. Sum of addition	onal Part III suppleme	ntal pages.	
					10. T	otal Tax (Ad	d lines 8 and 9. Enter	result here and on lin	e 1. Part I).	



Business Name

ST-36 Part III Supp 454222	•				
	ММ	DD	YYYY		
od Beginning Date					
eriod Ending Date					
Column 5) let Sales	(Column 6) Combined Tax Rate %	(Co N	lumn 7) et Tax		

	Tax Account Number			Period Beginning Date Period Ending Date				
Tax on Food	Taxing Jurisdiction Name of City/County	(Column 1) Code	(Column 2) Gross Sales	(Column 3) Merchandise Consumed By You	(Column 4) Part II (Non-Utility) Deductions	(Column 5) Net Sales	(Column 6) Combined Tax Rate %	(Column 7) Net Tax
			8. Total	Net Tax (Add totals	in column 7. Enter resi	ult here and on line 9	, Part III).	





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	Business Name							DD YYYY
	Tax Account Number			EIN		Period Beginning Date  Period Ending Date		
Tax on Food	Taxing Jurisdiction Name of City/County	(Column 1) Code	(Column 2) Gross Sales	(Column 3) Merchandise Consumed By You	(Column 4) Part II (Non-Utility) Deductions	(Column 5) Net Sales	(Column 6) Combined Tax Rate %	(Column 7) Net Tax
			8 Tota	al Net Tay (Add totals	s in column 7 Enter re	sult here and on line	0 Part III)	







ount Number		EIN	Period Beginning Date Period Ending Date		
Taxing Jurisdiction Name of City/County	(Column 1) Code	(Column 2) Residential/Agricultural Utility Deductions Only	(Column 3) State Tax Rate	umn 4) luction Amoun	ıt
			6.50		
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			6.50		
Total number o pages included	f supplemental I with this return.	5. Total  6. Sum of additional Part IV supp	Net Tax Part IV.		

# **ST-36** Part IV Kansas (Utility) Supplement Retailers' Sales Tax Return





ess Name	Period Beginning Date	MM DD Y		
count Number		EIN	Period Ending Date	
Taxing Jurisdiction Name of City/County	(Column 1) Code	(Column 2) Residential/Agricultural Utility Deductions Only	(Column 3) State Tax Rate	(Column 4) Net Tax Deduction Amount
			6.50	
			6.50	
			6.50	
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			6.50	
			6.50	
		5. Total Net Tax Dedu	6.50	

(Add totals in column 4. Enter result here and on line 6, Part IV).