

KANSAS DEPARTMENT OF REVENUE
REQUEST FOR REFUND OF STAMPED UNSALEABLE CIGARETTES

SCHEDULE D-1

Name of Distributor: _____ Distributor License #: _____

Date of Destruction: _____

SECTION I

Kansas Stamped Cigarettes

KDOR Count of Packs	Distributor Count of Packs	Tax Rate	Gross Tax Amount	Less .80% Wholesaler Discount	Net Tax Paid
		\$1.29 (20s)			
		\$1.61 (25s)			

Grand total of tax paid _____

Less: .80% (Processing Fee) _____

Net refund _____

SECTION II

State of _____ stamped cigarettes*

KDOR Count of Packs	Distributor Count of Packs	20s, 25s, etc.	State, County or City Stamp

*One sheet per state

SECTION III

Reason for claim:

SECTION IV

The undersigned states that these stamped unsaleable cigarettes were destroyed and that all packages of cigarettes had the above-mentioned state's indicia affixed.

 Name of Distributor's Designee (print)

 Name and Title of Kansas Inspector (print)

 Signature of Distributor's Designee

 Signature of Kansas Inspector

 Phone of Distributor's Designee

 Phone of Inspector

INSTRUCTIONS

General Information

Kansas distributors who have stamped cigarettes that need to be destroyed use this form.

Prior to calling the assigned inspector, the following must be completed:

1. Complete the Schedule D-1. Keep the schedule at your establishment and submit it to the inspector at the time of the appointment.
2. Arrange the cigarettes so that the tax stamp is showing.
3. The cigarettes must be arranged in a way to resemble a carton (2 x 5) for easy viewing
4. The cigarettes should be arranged so that all states, counties, cities, and denominations are grouped together.
5. Your company will provide a shredder at the location.

The Kansas Department of Revenue will witness the destruction of stamped cigarettes once per quarter per distributor. Each distributor must contact their assigned inspector prior to the 10th day of April, July, October, and January. Inspector will witness the destruction by the 30th day of the specified months.

Instructions for Schedule D-1

1. Each distributor will count the number of Kansas stamped cigarettes and enter the amount in the column marked Distributor Count of Packs in Section I.
2. If the distributor has stamped cigarettes from a state other than Kansas, they will write the state name above Section II then count the number of stamped cigarettes and enter the amount in the column marked Distributor Count of Packs. **NOTE:** Use only one Schedule D-1 per state.
3. The distributor will then enter the denomination of the stamps in the column marked 20s, 25s, etc.
4. Next is the state, county, or city in the box marked State, County, or City Stamp. Please enter the county or city name in the box (if applicable).
5. Enter a reason for the claim (ex.: damaged cigarettes) in Section III.
6. Write the name and license number of the Distributor in Section IV.
7. Write the name and phone number of the distributor's designee.
8. The designee must sign the form.

When the inspector verifies the amounts and witnesses the destruction of the cigarettes, the date of destruction will be entered. The inspector will then sign the refund request. The inspector will take the original schedule and leave a copy with you if the cigarettes were stamped with a Kansas stamp. The Schedule D-1 will then be submitted for processing. However, if the cigarettes were stamped with another state's stamp, you will retain the original and the inspector will take a copy. It will be your responsibility to send the original form to the corresponding state.

If you have any questions or need additional assistance, please contact our office at 785-368-8222, choose option 5 followed by option 4 from 8 a.m. to 4:45 p.m., Monday through Friday, and email us at: kdor_cigtob@ks.gov, or if needing forms visit our website at: <http://www.ksrevenue.org/bustaxtypescig.html>.