



Kansas Department of Revenue  
Alcoholic Beverage Control Division  
915 S.W. Harrison Street, Room 214  
Topeka, KS 66625-3512  
Phone: 785-296-7015 Fax: 785-296-7185

## Kansas Microdistillery Monthly Gallonage Tax Return and Sales Report Instructions

### **WHO IS REQUIRED TO USE THIS FORM?**

All licensed Kansas Microdistilleries use this form to report their monthly gallonage tax.

### **DUE DATE:**

The tax return, report and payment are due on or before the 15<sup>th</sup> day of the calendar month following the month in which the microdistillery bottled spirits.

### **NO SPIRITS MANUFACTURED:**

You are required to file this return and report even if no spirits are manufactured during the report period. If no spirits were bottled, check the box by "No spirits were manufactured this month". Enter a "zero" in the "Total Spirits Tax Due" box.

### **GALLONAGE TAX CREDIT CARRIED FORWARD CHECKBOX:**

If you have a tax credit from a previous report period, check the box by "Gallonage tax credit carried forward." Enter the amount of the tax credit next to "Amount."

### **INSTRUCTIONS TO COMPLETE THE MICRODISTILLERY GALLONAGE TAX RETURN:**

*Round gallons manufactured to the nearest whole gallon and report whole gallons only.*

1. Enter the month, year, FEIN, microdistillery name, demographic and contact information.
2. Enter the total number of GALLONS of Spirits that you are reporting for the corresponding product CODE (01-03) in the GALLONS/POUNDS column.
  - A. Multiply the number of gallons CODE 01 by the TAX RATE and enter that amount in the TAX AMOUNT column.
  - B. Multiply the number of gallons CODE 02 and 03 by the TAX RATE and enter that amount in the TAX AMOUNT column.
  - C. In the TAX AMOUNT column, subtract product type CODE 02 and CODE 03 from product type CODE 01.
  - D. Enter the difference in the TAX DUE box.
3. If you have a credit from a previous month, subtract the amount then enter the sum into the TOTAL TAX DUE box.
4. If you paid your gallonage tax due using the EFT option, check the box by "I have paid my gallonage tax using the EFT option."
5. Read the sworn statement, sign and enter your title.

### **EXPLANATION OF CODES:**

- 01 = Total Gallons of Spirits Manufactured. Gallonage Tax is due at the time of bottling.  
02 = Sales to Out-of-State Wholesalers. Products sold to out-of-state wholesalers are tax exempt with an affidavit attached for each sale. Bills of lading are subject to review by the Director.  
03 = Sales to Non-Beverage Permit Holders.



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**INSTRUCTIONS TO COMPLETE SALES SCHEDULES A-C:**

*Round gallons manufactured to the nearest whole gallon and report whole gallons only.*

1. Enter the month, year and your FEIN.
2. **SCHEDULE A – SALES:**
  - a. If you have no sales to report this month, check the box by “I have no sales to report this month”.
  - b. To report sales, enter the total number of gallons sold for each authorized type of sale.  
**Licensed Distributors.** Sales to licensed Kansas distributors.  
**Consumers (Off-Premise Consumption).** Sales to consumers for consumption off of the licensed premise.  
**Non-Beverage Permit Holders.** Requires a Non-Beverage User permit to conduct sale.
3. **SCHEDULE B – SALES TO DISTRIBUTORS:**
  - a. If you have no sales to in-state and/or out-of-state distributors this month, check the box by “I have no sales to Distributors to report this month.
  - b. To report in-state and/or out-of-state distributor sales, enter the Distributor Name, Invoice Date, Purchase Order Number and Invoice Total amount. **DO NOT SEND INVOICES.** All records shall be maintained for three years and shall be available for inspection by the Director or any agent or employee of the Director or Secretary upon request.
4. **SCHEDULE C – SAMPLES:**
  - a. If no samples were given this month, check the box by “No samples were given this month”.
  - b. If samples were given this month, check the box by “Samples were given this month and enter the number of total gallons used for samples.

**PAYMENT OF GALLONAGE TAX:**

Two options are available to remit your Gallonage Tax payment: 1) check, bank draft or money order payable to the Kansas Department of Revenue and 2) Electronic Funds Transfer (EFT). If you choose to pay your Gallonage Tax with the EFT option, you must first complete the authorization form for EFT (EF-101). If you pay using EFT, please check the box on the form indicating you have paid using EFT.

**FILING AND PAYMENT OF MICRODISTILLERY MONTHLY GALLONAGE TAX RETURN AND REPORT:**

There are two methods to file and pay your gallonage tax.

- File the ABC-1025 with your payment attached.
- File the ABC-1025 with EFT payment.

**CONTACT INFORMATION:**

Questions may be directed to the ABC Marketing Unit.  
Email: ABC.Marketing.Unit@kdor.ks.gov  
Phone: 785-296-7015



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**MICRODISTILLERY MONTHLY GALLONAGE TAX RETURN AND SALES REPORT**

MONTH: \_\_\_\_\_ YEAR: \_\_\_\_\_ FEIN: \_\_\_\_\_ - \_\_\_\_\_

MICRODISTILLERY NAME: _____
ADDRESS: _____
CITY: _____, KS ZIP CODE: _____
CONTACT PERSON: _____
EMAIL ADDRESS: _____

- No spirits were manufactured this month.
- Gallonage tax credit carried forward. Amount: \$ \_\_\_\_\_

PRODUCT TYPE:	CODE:	GALLONS		TAX RATE:		TAX AMOUNT:
Spirits (GLMD)	01		X	\$2.50 / Gallon	=	\$
	02		X	\$2.50 / Gallon	-	\$
	03		X	\$2.50 / Gallon	-	\$
<b>Tax Due =</b>						\$
<b>Credit From Previous Report Period -</b>						\$
<b>TOTAL TAX DUE =</b>						\$

I have paid my gallonage tax using the EFT option.

I declare under penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete return.

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_

State if individual owner, member of firm, or title if officer of corporation.

**CODES:**  
 01 = Total Gallons of Spirits Manufactured  
 02 = Sales to Out-of-State Wholesalers  
 03 = Sales to Non-Beverage Permit Holders



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**KANSAS MICRODISTILLERY MONTHLY GALLONAGE TAX RETURN AND SALES REPORT**

MONTH: \_\_\_\_\_ YEAR: \_\_\_\_\_ FEIN: \_\_\_\_\_ - \_\_\_\_\_

**SCHEDULE A - SALES:**

I have no sales to report this month.

Type of Sale:	Total Number of Gallons:
1. Licensed Distributors (Complete Schedule B)	
2. Consumers (Off-Premise Consumption)	
3. Non-Beverage Permit Holders	

**SCHEDULE B - SALES TO DISTRIBUTORS:**

I have no sales to Distributors to report this month.

Distributor Name	Invoice Date	Invoice Number	Purchase Order Number	Invoice Total
				\$
				\$
				\$
				\$
				\$
				\$

**SCHEDULE C - SAMPLES:**

Tasting Samples
<input type="checkbox"/> No samples were given this month. <input type="checkbox"/> Samples were given this month. Total Number of Gallons: _____

I declare under penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete return.

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_  
 State if individual owner, member of firm, or title if officer of corporation.