



## Kansas Manufacturers' Monthly Gallonage Tax Return and Report Instructions

### **WHO IS REQUIRED TO FILE AND PAY GALLONAGE TAX?**

All licensed Kansas manufacturers who manufacture alcoholic liquor or Cereal Malt Beverage (CMB) for beverage purposes.

### **DUE DATE:**

The tax return, payment and report are due on or before the 15<sup>th</sup> day of the calendar month following the month in which the alcoholic liquor or CMB is manufactured for beverage purposes. Once your Gallonage Tax Return and payment have been processed, the ABC will email, fax or mail the "approved" Gallonage Tax Return as proof of payment for your records.

### **MANUFACTURER TYPES:**

There are two types of alcoholic liquor or CMB manufacturers in Kansas.

1. Manufacturers who purchase alcoholic liquor or CMB, then rectify, blend, process, flavor or bottle it. This generally results in increased volume of the purchased alcoholic liquor or CMB.
2. Manufacturers who, brew, distill or ferment the alcoholic liquor or CMB.

### **INSTRUCTIONS TO COMPLETE THE MANUFACTURERS' GALLONAGE TAX RETURN AND REPORT:**

1. Enter the month, year, FEIN, manufacturer name, demographic and contact information.
2. Compute Gallonage Tax Due.
  - a. Enter the total number of GALLONS that you are reporting for each product CODE (01-03) in the GALLONS COLUMN.
  - b. Multiply each number of gallons by the TAX RATE and enter that amount in the appropriate TAX AMOUNT column.
  - c. In the TAX AMOUNT column, subtract product type CODES 02 and 03 from the product type CODE 01.
  - d. Enter the difference in the TAX DUE column.

### **EXPLANATION OF CODES:**

- 01 = Taxable Alcoholic Liquor or CMB Manufactured. Total gallons manufactured for beverage purposes during this report period using alcoholic liquor or CMB that was purchased.
- 02 = Alcoholic Liquor or CMB Purchased from a Kansas Manufacturer. Tax on this product has been paid by the first manufacturer.
- 03 = Export Sales. Alcoholic Liquor or CMB shipped out-of-state for sale and consumption outside of Kansas. Bills of lading are subject to review by the Director. DO NOT SEND INVOICES.

### **INSTRUCTIONS TO COMPLETE THE MANUFACTURERS' GALLONAGE TAX RETURN AND REPORT:**

1. Complete the Manufacturer's Summary using the information from Schedules A – E.
2. Enter the required information for Schedules A – E.
3. Add the amounts of GALLONS together and enter the sum in the TOTAL GALLONS box for each schedule.
4. If you do not have purchases or sales to report, enter a zero in the TOTAL GALLONS box.
5. Enter the sum in each TOTAL GALLONS box on the Manufacturer's Summary.

ALCOHOLIC BEVERAGE CONTROL  
109 SW 9<sup>th</sup> STREET  
P.O. Box 3506  
TOPEKA KS 66601-3506



DEPARTMENT OF REVENUE  
PHONE: 785-296-7015  
FAX: 785-296-7185  
[www.ksrevenue.org/abc.html](http://www.ksrevenue.org/abc.html)

**EXPLANATION OF COLUMN HEADINGS ON SCHEDULES A – E:**

**Date.** Enter the invoice date.

**Invoice Number.** Enter the unique number that identifies the invoice.

**License Number.** Enter the Kansas license number.

**FEIN.** Enter the **F**ederal **E**mployee **I**dentification **N**umber for the Kansas Distributor or Out-of-State Manufacturer you have purchased from.

**Gallons.** K.S.A. 41-501(a)(1) defines gallon as a wine gallon, which is equivalent to the standard U.S. gallon.  
DO NOT REPORT PROOF GALLONS.

**FILING AND PAYMENT:**

After completing all of the required information, sign the completed form and attach your payment and return to the address on the form. Payment may be remitted in the form of a check, bank draft or money order and is made payable to the Kansas Department of Revenue.

**CONTACT INFORMATION:**

Questions may be directed to the ABC Marketing Unit.

- Phone: 785-296-7015
- Email: [KDOR\\_ABC.Marketing.Unit@ks.gov](mailto:KDOR_ABC.Marketing.Unit@ks.gov)

ALCOHOLIC BEVERAGE CONTROL  
109 SW 9<sup>th</sup> STREET  
P.O. Box 3506  
TOPEKA KS 66601-3506



DEPARTMENT OF REVENUE  
PHONE: 785-296-7015  
FAX: 785-296-7185  
www.ksrevenue.org/abc.html

**KANSAS MANUFACTURERS'  
DISTRIBUTORS' MONTHLY GALLON AGE TAX RETURN**

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

<b>MANUFACTURER NAME:</b> _____	
<b>ADDRESS:</b> _____	
<b>CITY/STATE:</b> _____	<b>ZIP CODE:</b> _____
<b>CONTACT PERSON:</b> _____	<b>E-MAIL ADDRESS:</b> _____

**TOTAL GALLONAGE TAX DUE – PURCHASE AND MANUFACTURE ALCOHOLIC LIQUOR OR CMB:**

I did not manufacture alcoholic liquor or CMB this report period.

PRODUCT TYPE:	CODE:	GALLONS:		TAX RATE:		TAX AMOUNT:		TAX DUE:
<b>Alcohol and Spirits</b> (GLAS)	01		X	\$2.50 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
<b>Fortified Wine</b> (14.1% ABV or more) (FWGL)	01		X	\$0.75 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
<b>Light Wine</b> (14% ABV or less) (LWGL)	01		X	\$0.30 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
<b>Beer</b> (4.1% ABV or more) (GLBR)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
<b>Cereal Malt Beverage</b> (3.2% ABW or less) (MBTX)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
<b>Flavored Malt Beverage - Strong</b> (4.1% ABV or more) (GFMB)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
<b>Flavored Malt Beverage - Weak</b> (4% ABV or less) (FMBT)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		

**TOTAL GALLONAGE TAX DUE =**

Code 01 = Taxable Product Manufactured  
Code 02 = Product Purchased from a Kansas Manufacturer  
Code 03 = Export Sales

ALCOHOLIC BEVERAGE CONTROL  
 109 SW 9<sup>th</sup> STREET  
 P.O. Box 3506  
 TOPEKA KS 66601-3506



DEPARTMENT OF REVENUE  
 PHONE: 785-296-7015  
 FAX: 785-296-7185  
[www.ksrevenue.org/abc.html](http://www.ksrevenue.org/abc.html)

**KANSAS MANUFACTURERS'  
 DISTRIBUTORS' MONTHLY GALLON AGE TAX RETURN**

**MANUFACTURER'S SUMMARY**

**TOTAL GALLONS**

Complete Schedules A – E before completing this section.

<b>Total Gallons Manufactured for Beverage Purposes</b>	
<b>Total Gallons Purchased – from Kansas Manufacturer</b> (Schedule A)	
<b>Total Gallons Purchased – from Out-of-State Manufacturer</b> (Schedule B)	
<b>Total Gallons Sold – to Kansas Manufacturer</b> (Schedule C)	
<b>Total Gallons Sold – to Kansas Distributor</b> (Schedule D)	
<b>Total Gallons Sold – Non-Beverage User Licensee</b> (Schedule E)	
<b>Total Gallons Exported for Beverage Purposes</b>	

**SCHEDULE A – ALCOHOLIC LIQUOR OR CMB PURCHASED FROM KANSAS MANUFACTURER(S)**

DATE	INVOICE NUMBER	LICENSE NUMBER	GALLONS
<b>TOTAL GALLONS</b>			

**SCHEDULE B – ALCOHOLIC LIQUOR OR CMB PURCHASED FROM OUT-OF-STATE MANUFACTURER(S)**

DATE	INVOICE NUMBER	FEIN	GALLONS
<b>TOTAL GALLONS</b>			

STATE OF KANSAS

ALCOHOLIC BEVERAGE CONTROL  
 109 SW 9<sup>th</sup> STREET  
 P.O. Box 3506  
 TOPEKA KS 66601-3506



DEPARTMENT OF REVENUE  
 PHONE: 785-296-7015  
 FAX: 785-296-7185  
 www.ksrevenue.org/abc.html

**SCHEDULE C – ALCOHOLIC LIQUOR OR CMB SOLD TO KANSAS MANUFACTURER(S)**

DATE	INVOICE NUMBER	LICENSE NUMBER	GALLONS
<b>TOTAL GALLONS</b>			

**SCHEDULE D – ALCOHOLIC LIQUOR OR CMB SOLD TO KANSAS DISTRIBUTOR(S)**

DATE	INVOICE NUMBER	FEIN	GALLONS
<b>TOTAL GALLONS</b>			

**SCHEDULE E – ALCOHOLIC LIQUOR OR CMB SOLD TO NON-BEVERAGE USER LICENSEES**

DATE	INVOICE NUMBER	LICENSE NUMBER	GALLONS
<b>TOTAL GALLONS</b>			

All records shall be maintained for three years and shall be available for inspection by the Director of any agent or employee of the Director or Secretary upon request. **DO NOT SEND INVOICES.**

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