



Kansas Department of Revenue
Alcoholic Beverage Control Division
915 S.W. Harrison Street
Topeka, KS 66612-1588
Phone: 785-296-7015 Fax: 785-296-7185

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 15th day of the calendar month following the month in which the alcoholic liquor or CMB is manufactured for beverage purposes.

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' PURCHASE AND SALES 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 amounts 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



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EXPLANATION OF COLUMN HEADINGS ON SCHEDULES A – F:

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



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KANSAS MANUFACTURERS' MONTHLY GALLONAGE TAX RETURN AND REPORT

MONTH: _____ YEAR: _____ FEIN: _____ - _____

MANUFACTURER NAME: _____

ADDRESS: _____

CITY/STATE: _____ **ZIP CODE:** _____

CONTACT PERSON: _____ **E-MAIL ADDRESS:** _____

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:
Alcohol and Spirits (GLAS)	01		X	\$2.50 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Fortified Wine (14.1% ABV or more) (FWGL)	01		X	\$0.75 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Light Wine (14% ABV or less) (LWGL)	01		X	\$0.30 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Beer (4.1% ABV or more) (GLBR)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Cereal Malt Beverage (3.2% ABW or less) (MBTX)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Flavored Malt Beverage - Strong (4.1% ABV or more) (GFMB)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Flavored Malt Beverage - Weak (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



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**KANSAS MANUFACTURERS'
 MONTHLY PURCHASE AND SALES REPORT**

MANUFACTURER'S SUMMARY

TOTAL GALLONS

Complete Schedules A – E before completing this section.

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

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

DATE	INVOICE NUMBER	LICENSE NUMBER	GALLONS
TOTAL GALLONS			

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

DATE	INVOICE NUMBER	FEIN	GALLONS
TOTAL GALLONS			



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

DATE	INVOICE NUMBER	LICENSE NUMBER	GALLONS
TOTAL GALLONS			

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

DATE	INVOICE NUMBER	FEIN	GALLONS
TOTAL GALLONS			

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

DATE	INVOICE NUMBER	LICENSE NUMBER	GALLONS
TOTAL GALLONS			

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. **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 _____
Individual owner, member of firm, or title if officer of corporation, etc.