

KANSAS DEPARTMENT OF REVENUE  
**CONSUMABLE MATERIAL TAX MONTHLY REPORT**

FOR OFFICE USE ONLY

Registration Number: CM \_\_\_\_\_

Reporting Period \_\_\_\_\_  
Month and Year

**DUE BY THE 20TH OF THE FOLLOWING MONTH**

Original Report       Amended Report

Business Name: \_\_\_\_\_

Mailing Address, City, State, Zip: \_\_\_\_\_

1. (a) Number of milliliters of consumable material purchased during the month ..... \_\_\_\_\_

(b) Number of milliliters of consumable material manufactured during the month ..... \_\_\_\_\_

Total milliliters of consumable material (Line 1(a) plus Line 1(b)) ..... \_\_\_\_\_

2. (a) Number of milliliters of consumable material sold outside of Kansas ..... \_\_\_\_\_

(b) Number of milliliters of consumable material on which consumable material tax had been paid ..... \_\_\_\_\_

Total milliliters not subject to consumable material tax (Line 2(a) plus Line 2(b)) ..... \_\_\_\_\_

3. Number of milliliters of consumable material sold in taxable transactions during the month (Line 1 total minus Line 2 total) \_\_\_\_\_

4. Consumable material tax due (Multiply Line 3 by \$0.05) ..... \$ \_\_\_\_\_

5. Credit memo ..... \$ \_\_\_\_\_

6. Subtotal (Line 4 minus Line 5) ..... \$ \_\_\_\_\_

7. Penalty (Current penalty rates are on our website: ksrevenue.org) ..... \$ \_\_\_\_\_

8. Interest (Current interest rates are on our website: ksrevenue.org) ..... \$ \_\_\_\_\_

9. Total due (Line 6 plus Line 7 plus Line 8) ..... \$ \_\_\_\_\_

I certify that this is a true, correct and complete report.

\_\_\_\_\_  
Printed Name of Member, Owner, Partner, or Corporate Officer

\_\_\_\_\_  
Title of Officer

\_\_\_\_\_  
Signature of Member, Owner, Partner, or Corporate Officer

\_\_\_\_\_  
Phone Number of Officer

\_\_\_\_\_  
Today's Date

# CONSUMABLE MATERIAL TAX MONTHLY REPORT INSTRUCTIONS

## On monthly report (EC-2):

- Enter the business entity name, mailing address, and registration number.
- Enter the reporting period (month and year).
- Check the box for an Original Report or Amended Report.
- Complete the return. See specific line instructions below.
- Check the box certifying that the report is true, correct, and complete.
- Sign (including Title) and date each form.
- Print the name of the person signing the form and provide a daytime phone number.

Line 1(a): Enter the total consumable material purchased for the reporting period.

Line 1(b): Enter the total consumable material manufactured for the reporting period

Total milliliters of consumable material: Add Lines 1(a) and 1(b) and enter total on this line.

Line 2(a): Enter the total for consumable material sold outside of Kansas.

Line 2(b): Enter the total for consumable material on which consumable material tax had been paid.

Total milliliters of consumable material not subject to consumable material tax: Add Lines 2(a) and 2(b) and enter total on this line.

Line 3: Subtract Line 2 total from Line 1 total and enter result.

Line 4: Multiply amount on Line 3 by \$0.05 and enter result.

Line 5: Enter the amount of a consumable material credit memo issued by the Kansas Department of Revenue.

Line 6: Subtract Line 5 from Line 4 and enter result.

Line 7: Enter the amount of penalty for payments made after the 20<sup>th</sup> of the month following the reporting period month.

Line 8: Enter the amount of interest for payments made after the 20<sup>th</sup> of the month following the reporting period month.

Line 9: Add Lines 6, 7, and 8 and enter total. This is the amount of consumable material tax due.

Registrants shall keep books, records and other documents as required by K.A.R. 92-57-4.

Submit the monthly report (EC-2) and payment to Cigarette Tobacco, Customer Relations, PO Box 750680, Topeka, KS 66625-0680 by the 20<sup>th</sup> day of the month following the reporting period month. Make your check payable to KDOR.

If you have questions, please contact Cigarette Tobacco at 785-368-8222, option 5, then option 4; or email: [kdor\\_cigtob@ks.gov](mailto:kdor_cigtob@ks.gov). If needing additional forms please visit our website at: <http://www.ksrevenue.org/bustaxtypescig.html>