



Tax Calendar of Due Dates

This publication lists the due dates of Kansas business and income tax returns. This month-by-month listing will help you plan your personal and business record keeping tasks for the entire tax year. General information, including on-line services, is also included to make filing and paying Kansas taxes as easy and error free as possible.

The income tax dates are based on a calendar year taxpayer so if your fiscal year is other than a calendar year, adjust the due dates accordingly. *If any due date falls on a Saturday, Sunday or legal holiday, substitute the next regular workday.*

If you have questions or need assistance in registering or reporting Kansas taxes, please contact a customer service representative in our office. See back page for taxpayer assistance information.

ksrevenue.org

GENERAL INFORMATION

INCOME TAXES

Income tax returns are due the 15th day of the 4th month following the end of the tax year. For a calendar year taxpayer (tax year of January 1-December 31), the due date is April 15. An approved federal extension will also extend the Kansas due date. Estimated tax payments for all calendar year taxpayers except farmers and fishers are due on the 15th of April, June, September and January of the following tax year.

For most tax types, KDOR (Kansas Department of Revenue) offers **electronic** methods for filing and paying your taxes. These on-line services are safe, secure, accurate and **free!** For the most current electronic information, visit us at: **webtax.org**

BUSINESS TAXES

Retailers' sales, compensating use, and most excise tax returns are due on the 25th of the month following the end of the reporting period. Reporting periods are assigned based upon the annual amount of tax paid — the greater the tax amount, the more frequent the filing basis. For more information regarding Kansas sales and use tax returns and due dates, refer to Pub. KS-1510, Kansas Sales Tax and Compensating Use Tax.

Due dates for withholding tax payments depends on the size of your payroll. The larger your payroll, the larger the Kansas withholding, and therefore the more frequently you will report and pay the tax. Kansas has five filing frequencies — annual, quarterly, monthly, semi-monthly, and quad-monthly. Each filing frequency has a different set of dates. For more information on these filing frequencies and dates, refer to Publication KW-100, Kansas Withholding Tax.

By law, businesses are now required to submit their Sales, Compensating Use and Withholding Tax returns electronically. This law was effective July 1, 2010. Kansas offers several electronic file and pay solutions – see our web site at **webtax.org** for the most up-to-date electronic information.

JANUARY

- 1** Prepaid LP Permit (Form MF-10)—annual
- 10** Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (December 16-31)
- 15** Individual Estimated Income Tax Voucher (Form K-40ES)—Voucher 4
Individual Estimated Income Tax Voucher (Form K-40ES)—Farmers or Fishers
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)— (December)
Sand Royalty Return (Form SR-89)— (December)
Withholding Tax Deposit Report (Form KW-5)—monthly filers (December)
- 20** Mineral Tax Return - Coal (Form MT-13)—November
Mineral Tax Return - Crude Oil (Form MT-05a)—November
Mineral Tax Return - Natural Gas (Form MT-05)—November
- 25** Consumers' Compensating Use Tax Return (Form CT-10U)—annual filers (previous year)
Consumers' Compensating Use Tax Return (Form CT-10U)—quarterly filers (October-December)
Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (December)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—annual filers (previous year)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—quarterly filers (October-December)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers (December)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)— (December)
Liquor Drink Tax Return (Form LD-1)— (December)
Liquor Enforcement Tax Return (Form LE-3)— (December)
Motor Fuel Distributor Tax Return (Form MF-52)— (December)
Motor Fuel Manufacturer Tax Return (Form MF-111)— (December)
Motor Fuel Retailer Informational Return (Form MF-90)— (December)
Petroleum Products Inspection Report (Form MF-7 or MF-7A)— (December)
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—annual filers (previous year)
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—quarterly filers (October-December)
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (December)
Retailers' Compensating Use Tax Return (Form CT-9U)—annual filers (previous year)
Retailers' Compensating Use Tax Return (Form CT-9U)—quarterly filers (October-December)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (December)
Tire Excise Tax Return (Form TE-1)—annual filers (previous year)
Tire Excise Tax Return (Form TE-1)—quarterly filers (October-December)
Tire Excise Tax Return (Form TE-1)—monthly filers (December)
Transient Guest Tax Return (Form TG-1)— monthly filers (December)
Transient Guest Tax Return (Form TG-1)— quarterly filers (October-December)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—annual filers (previous year)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—quarterly filers (October-December)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers (December)
Vehicle Rental Excise Tax Return (Form VR-1)—annual filers (previous year)
Vehicle Rental Excise Tax Return (Form VR-1)—quarterly filers (October-December)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (December)
Withholding Tax Deposit Report Return (Form KW-5)—annual filers (previous year)
Withholding Tax Deposit Report Return (Form KW-5)—quarterly filers (October-December)
Withholding Tax Deposit Report Return (Form KW-5)—semi-monthly filers (January 1-15)
- 31** Agricultural Ethyl Alcohol Incentive Report (Form MF-401)—quarterly (October-December)
Bingo Distributor Tax Return (Form BI-4)— (December)
Bingo Enforcement Tax Return (Form BI-1)— (December)
IFTA Tax Return (Form MF-85)—quarterly (October-December)
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)— (December)
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)— (December)
Wage and Tax Statements (Form W-2)—mail or distribute to each employee

FEBRUARY

- 10** Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (January 16-31)
- 15** Liquid Fuel Carrier Petroleum Products Report (Form MF-206)— (January)
Retail Water Protection Fee Return (Form WP-1)—quarterly (October-December of previous year)
Sand Royalty Return (Form SR-89)— (January)
Withholding Tax Deposit Report (Form KW-5)—monthly filers (January)
- 20** Mineral Tax Return - Coal (Form MT-13)— (December)
Mineral Tax Return - Crude Oil (Form MT-05a)— (December)
Mineral Tax Return - Natural Gas (Form MT-05)— (December)
- 25** Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (January)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers (January)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)— (January)
Liquor Drink Tax Return (Form LD-1)— (January)
Liquor Enforcement Tax Return (Form LE-3)— (January)
Motor Fuel Distributor Tax Return (Form MF-52)— (January)
Motor Fuel Manufacturer Tax Return (Form MF-111)— (January)
Motor Fuel Retailer Informational Return (Form MF-90)— (January)
Petroleum Products Inspection Report (Form MF-7 or MF-7A)— (January)
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (January)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (January)
Tire Excise Tax Return (Form TE-1)—monthly filers (January)
Transient Guest Tax Return (Form TG-1)— monthly filers (January)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers (January)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (January)
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (February 1-15)
- 28** Bingo Distributor Tax Return (Form BI-4)— (January)
Bingo Enforcement Tax Return (Form BI-1)— (January)
Kansas Employer's Annual Withholding Tax Return (Form KW-3 or KW-3E for electronic filers)
All withholding accounts must file this return with the state's copies of the Wage and Tax Statements (Form W-2)
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)— (January)
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)— (January)

MARCH

- 1** Annual Information Return (Form 1096) with accompanying Information Returns (Form 1099)
Individual Income/Food Sales Tax Return (Form K-40) — farmers or fishers who did not file a K-40ES by Jan 15
- 10** Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (February 16-28)
- 15** Liquid Fuel Carrier Petroleum Products Report (Form MF-206) — (February)
Sand Royalty Return (Form SR-89) — (February)
Withholding Tax Deposit Report (Form KW-5) —monthly filers (February)
- 20** Mineral Tax Return - Coal (Form MT-13)— (January)
Mineral Tax Return - Crude Oil (Form MT-05a)— (January)
Mineral Tax Return - Natural Gas (Form MT-05)— (January)
- 25** Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (February)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers (February)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)— (February)
Liquor Drink Tax Return (Form LD-1)— (February)
Liquor Enforcement Tax Return (Form LE-3)— (February)
Motor Fuel Distributor Tax Return (Form MF-52)— (February)
Motor Fuel Manufacturer Tax Return (Form MF-111)— (February)
Motor Fuel Retailer Informational Return (Form MF-90)— (February)
Petroleum Products Inspection Report (Form MF-7 or MF-7A)— (February)
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (February)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (February)
Tire Excise Tax Return (Form TE-1)—monthly filers (February)
Transient Guest Tax Return (Form TG-1)— monthly filers (February)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers (February)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (February)
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (March 1-15)
- 31** Bingo Distributor Tax Return (Form BI-4)— (February)
Bingo Enforcement Tax Return (Form BI-1)— (February)
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)— (February)
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)— (February)

APRIL

10 Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (March 16-31)

15 Corporation Estimated Income Tax (Form K-120ES)—Voucher 1 *
Corporation Income Tax Return (Form K-120) *
Fiduciary Income Tax Return (Form K-41)
Homestead Refund Claim / Property Tax Relief Claim (Form K-40H / K-40PT)
Individual Estimated Income Tax (Form K-40ES)—Voucher 1
Individual Income Tax /Food Sales Tax Return (Form K-40)
Partnership or S Corporation Income Tax Return (Form K-120S) *
Privilege Estimated Tax (Form K-130ES)—Voucher 1 *
Privilege Tax Return (Form K-130) *
Nonresident Owner Withholding Return (Form KW-7) *
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—March
Local Intangibles Tax Return (Form 200)
Sand Royalty Return (Form SR-89)—March
Withholding Tax Deposit Report (Form KW-5)—monthly filers (March)

** These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.*

20 Mineral Tax Return - Coal (Form MT-13)— (February)
Mineral Tax Return - Crude Oil (Form MT-05a)— (February)
Mineral Tax Return - Natural Gas (Form MT-05)— (February)

25 Consumers' Compensating Use Tax Return (Form CT-10U)—quarterly filers (January-March)
Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (March)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—quarterly filers (January-March)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers (March)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—March
Liquor Drink Tax Return (Form LD-1)—March
Liquor Enforcement Tax Return (Form LE-3)—March
Motor Fuel Distributor Tax Return (Form MF-52)—March
Motor Fuel Manufacturer Tax Return (Form MF-111)—March
Motor Fuel Retailer Informational Return (Form MF-90)—March
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—March
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—quarterly filers (January-March)
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (March)
Retailers' Compensating Use Tax Return (Form CT-9U)—quarterly filers (January-March)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (March)
Tire Excise Tax Return (Form TE-1)—quarterly filers (January-March)
Tire Excise Tax Return (Form TE-1)—monthly filers (March)
Transient Guest Tax Return (Form TG-1)—monthly filers (March)
Transient Guest Tax Return (Form TG-1)—quarterly filers (January-March)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)— quarterly filers (January-March)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)— monthly filers (March)
Vehicle Rental Excise Tax Return (Form VR-1)—quarterly filers (January-March)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (March)
Withholding Tax Deposit Report (Form KW-5)—quarterly filers (January-March)
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (April 1-15)

30 Agricultural Ethyl Alcohol Incentive Report (Form MF-401)—quarterly (January-March)
Bingo Distributor Tax Return (Form BI-4)—March
Bingo Enforcement Tax Return (Form BI-1)—March
IFTA Tax Return (Form MF-85)—quarterly (January-March)
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—March
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period

MAY

- 10** Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (April 16-30)
- 15** Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—April
Retail Water Protection Fee Return (Form WP-1)—quarterly (January-March)
Sand Royalty Return (Form SR-89)—April
Withholding Tax Deposit Report (Form KW-5)—monthly filers (April)
- 20** Mineral Tax Return - Coal (Form MT-13)—March
Mineral Tax Return - Crude Oil (Form MT-05a)—March
Mineral Tax Return - Natural Gas (Form MT-05)—March
- 25** Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (April)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers (April)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—April
Liquor Drink Tax Return (Form LD-1)—April
Liquor Enforcement Tax Return (Form LE-3)—April
Motor Fuel Distributor Tax Return (Form MF-52)—April
Motor Fuel Manufacturer Tax Return (Form MF-111)—April
Motor Fuel Retailer Informational Return (Form MF-90)—April
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—April
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (April)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (April)
Tire Excise Tax Return (Form TE-1)—monthly filers (April)
Transient Guest Tax Return (Form TG-1)— monthly filers (April)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers (April)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (April)
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (May 1-15)
- 31** Bingo Distributor Tax Return (Form BI-4)—April
Bingo Enforcement Tax Return (Form BI-1)—April
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—April
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—April

JUNE

- 10** Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (May 16-31)
- 15** Corporation Estimated Income Tax (Form K-120ES)—Voucher 2 *
Individual Estimated Income Tax (Form K-40ES)—Voucher 2
Privilege Estimated Tax (Form K-130ES)—Voucher 2 *
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—May
Sand Royalty Return (Form SR-89)—May
Withholding Tax Deposit Report (Form KW-5)—monthly filers (May)
- 20** Mineral Tax Return - Coal (Form MT-13)—April
Mineral Tax Return - Crude Oil (Form MT-05a)—April
Mineral Tax Return - Natural Gas (Form MT-05)—April
- 25** Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (May)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers (May)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—May
Liquor Drink Tax Return (Form LD-1)—May
Liquor Enforcement Tax Return (Form LE-3)—May
Motor Fuel Distributor Tax Return (Form MF-52)—May
Motor Fuel Manufacturer Tax Return (Form MF-111)—May
Motor Fuel Retailer Informational Return (Form MF-90)—May
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—May
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (May)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (May)
Tire Excise Tax Return (Form TE-1)—monthly filers (May)
Transient Guest Tax Return (Form TG-1)—monthly filers (May)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers (May)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (May)
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (June 1-15)
- 30** Bingo Distributor Tax Return (Form BI-4)—May
Bingo Enforcement Tax Return (Form BI-1)—May
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—May
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—May

** These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.*

JULY

- 10** Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (June 16-30)
- 15** Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—June
Sand Royalty Return (Form SR-89)—June
Withholding Tax Deposit Report (Form KW-5)—monthly filers (June)
- 20** Mineral Tax Return - Coal (Form MT-13)—May
Mineral Tax Return - Crude Oil (Form MT-05a)—May
Mineral Tax Return - Natural Gas (Form MT-05)—May
- 25** Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (June)
Consumers' Compensating Use Tax Return (Form CT-10U)—quarterly filers (April-June)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers (June)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—quarterly filers (April-June)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—June
Liquor Drink Tax Return (Form LD-1)—June
Liquor Enforcement Tax Return (Form LE-3)—June
Motor Fuel Distributor Tax Return (Form MF-52)—June
Motor Fuel Manufacturer Tax Return (Form MF-111)—June
Motor Fuel Retailer Informational Return (Form MF-90)—June
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—June
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (June)
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—quarterly filers (April-June)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (June)
Retailers' Compensating Use Tax Return (Form CT-9U)—quarterly filers (April-June)
Tire Excise Tax Return (Form TE-1)—monthly filers (June)
Tire Excise Tax Return (Form TE-1)—quarterly filers (April-June)
Transient Guest Tax Return (Form TG-1)—monthly filers (June)
Transient Guest Tax Return (Form TG-1)—quarterly filers (April-June)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—quarterly filers (April-June)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers (June)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (June)
Vehicle Rental Excise Tax Return (Form VR-1)—quarterly filers (April-June)
Withholding Tax Deposit Report (Form KW-5)—quarterly filers (April-June)
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (July 1-15)
- 31** Agricultural Ethyl Alcohol Incentive Report (Form MF-401)—quarterly (April-June)
Bingo Distributor Tax Return (Form BI-4)—June
Bingo Enforcement Tax Return (Form BI-1)—June
IFTA Tax Return (Form MF-85)—quarterly (April-June)
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—June
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—June

AUGUST

- 10** Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (July 16-31)
- 15** Individual Income Tax - Calendar year taxpayers who have a federal four-month extension of time to file from the Internal Revenue Service
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—July
Retail Water Protection Fee Return (Form WP-1)—quarterly (April-June)
Sand Royalty Return (Form SR-89)—July
Withholding Tax Deposit Report (Form KW-5)—monthly filers (July)
- 20** Mineral Tax Return - Coal (Form MT-13)—June
Mineral Tax Return - Crude Oil (Form MT-05a)—June
Mineral Tax Return - Natural Gas (Form MT-05)—June
- 25** Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (July)
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers (July)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—July
Liquor Drink Tax Return (Form LD-1)—July
Liquor Enforcement Tax Return (Form LE-3)—July
Motor Fuel Distributor Tax Return (Form MF-52)—July
Motor Fuel Manufacturer Tax Return (Form MF-111)—July
Motor Fuel Retailer Informational Return (Form MF-90)—July
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—July
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (July)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (July)
Tire Excise Tax Return (Form TE-1)—monthly filers (July)
Transient Guest Tax Return (Form TG-1)—July
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers (July)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (July)
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (August 1-15)
- 31** Bingo Distributor Tax Return (Form BI-4)—July
Bingo Enforcement Tax Return (Form BI-1)—July
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—July
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—July

SEPTEMBER

- 10** Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (August 16-31)
- 15** Corporation Estimated Income Tax (Form K-120ES)—Voucher 3 *
Individual Estimated Income Tax (Form K-40ES)—Voucher 3
Privilege Estimated Tax (Form K-130ES)—Voucher 3 *
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—August
Sand Royalty Return (Form SR-89)—August
Withholding Tax Deposit Report (Form KW-5)—monthly filers (August)
- 20** Mineral Tax Return - Coal (Form MT-13)—July
Mineral Tax Return - Crude Oil (Form MT-05a)—July
Mineral Tax Return - Natural Gas (Form MT-05)—July
- 25** Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (August)
Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—monthly filers (August)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—August
Liquor Drink Tax Return (Form LD-1)—August
Liquor Enforcement Tax Return (Form LE-3)—August
Motor Fuel Distributor Tax Return (Form MF-52)—August
Motor Fuel Manufacturer Tax Return (Form MF-111)—August
Motor Fuel Retailer Informational Return (Form MF-90)—August
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—August
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (August)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (August)
Tire Excise Tax Return (Form TE-1)—monthly filers (August)
Transient Guest Tax Return (Form TG-1)—monthly filers (August)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers (August)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (August)
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (September 1-15)
- 30** Bingo Distributor Tax Return (Form BI-4)—August
Bingo Enforcement Tax Return (Form BI-1)—August
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—August
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—August

** These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.*

OCTOBER

- 10** Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (September 16-30)
- 15** Individual Income Tax - Calendar year taxpayers who have a federal six-month extension of time to file from the Internal Revenue Service
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—September
Sand Royalty Return (Form SR-89)—September
Withholding Tax Deposit Report (Form KW-5)—monthly filers (September)
- 20** Mineral Tax Return - Coal (Form MT-13)—August
Mineral Tax Return - Crude Oil (Form MT-05a)—August
Mineral Tax Return - Natural Gas (Form MT-05)—August
- 25** Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (September)
Consumers' Compensating Use Tax Return (Form CT-10U)—quarterly filers (July-September)
Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—monthly filers (September)
Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—quarterly filers (July-September)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—September
Liquor Drink Tax Return (Form LD-1)—September
Liquor Enforcement Tax Return (Form LE-3)—September
Motor Fuel Distributor Tax Return (Form MF-52)—September
Motor Fuel Manufacturer Tax Return (Form MF-111)—September
Motor Fuel Retailer Informational Return (Form MF-90)—September
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—September
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (September)
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—quarterly filers (July-September)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (September)
Retailers' Compensating Use Tax Return (Form CT-9U)—quarterly filers (July-September)
Tire Excise Tax Return (Form TE-1)—monthly filers (September)
Tire Excise Tax Return (Form TE-1)—quarterly filers (July-September)
Transient Guest Tax Return (Form TG-1)—September
Transient Guest Tax Return (Form TG-1)—quarterly filers (July-September)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—quarterly filers (July-September)
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers (September)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (September)
Vehicle Rental Excise Tax Return (Form VR-1)—quarterly filers (July-September)
Withholding Tax Deposit Report (Form KW-5)—quarterly filers (July-September)
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (October 1-15)
- 31** Agricultural Ethyl Alcohol Incentive Report (Form MF-401)—quarterly (July-September)
Bingo Distributor Tax Return (Form BI-4)—September
Bingo Enforcement Tax Return (Form BI-1)—September
IFTA Tax Return (Form MF-85)—quarterly (July-September)
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—September
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—September

NOVEMBER

- 10** Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (October 16-31)
- 15** Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—October
Retail Water Protection Fee (Form WP-1)—quarterly (July-September)
Sand Royalty Return (Form SR-89)—October
Withholding Tax Deposit Report (Form KW-5)—monthly filers (October)
- 20** Mineral Tax Return - Coal (Form MT-13)—September
Mineral Tax Return - Crude Oil (Form MT-05a)—September
Mineral Tax Return - Natural Gas (Form MT-05)—September
- 25** Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (October)
Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—monthly filers (October)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—October
Liquor Drink Tax Return (Form LD-1)—October
Liquor Enforcement Tax Return (Form LE-3)—October
Motor Fuel Distributor Tax Return (Form MF-52)—October
Motor Fuel Manufacturer Tax Return (Form MF-111)—October
Motor Fuel Retailer Informational Return (Form MF-90)—October
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—October
Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (October)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (October)
Tire Excise Tax Return (Form TE-1)—monthly filers (October)
Transient Guest Tax Return (Form TG-1)—October
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers (October)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (October)
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (November 1-15)
- 30** Bingo Distributor Tax Return (Form BI-4)—October
Bingo Enforcement Tax Return (Form BI-1)—October
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—October
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—October

DECEMBER

- 10** Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (November 16-30)
- 15** Corporation Estimated Income Tax (Form K-120ES)—Voucher 4 *
Privilege Estimated Tax (Form K-130ES)—Voucher 4 *
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—November
Sand Royalty Return (Form SR-89)—November
Withholding Tax Deposit Report (Form KW-5)—monthly filers (November)
- 20** Mineral Tax Return - Coal (Form MT-13)—October
Mineral Tax Return - Crude Oil (Form MT-05a)—October
Mineral Tax Return - Natural Gas (Form MT-05)—October
- 25** Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers (November)
Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—monthly filers (November)
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—November
Liquor Drink Tax Return (Form LD-1)—November
Liquor Enforcement Tax Return (Form LE-3)—November
Motor Fuel Distributor Tax Return (Form MF-52)—November
Motor Fuel Manufacturer Tax Return (Form MF-111)—November
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Retailers' Sales Tax Return (Form ST-16, ST-36 or TeleFile)—monthly filers (November)
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers (November)
Tire Excise Tax Return (Form TE-1)—monthly filers (November)
Transient Guest Tax Return (Form TG-1)—November
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers (November)
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (November)
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (December 1-15)
- 31** Bingo Distributor Tax Return (Form BI-4)—November
Bingo Enforcement Tax Return (Form BI-1)—November
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—November
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—November

** These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.*



TAXPAYER ASSISTANCE

This publication is a general guide and will not address every situation. If you have questions or need additional information, please contact taxpayer assistance at the Kansas Department of Revenue (KDOR).

Taxpayer Assistance Center
Docking State Office Building - 1st floor
915 SW Harrison St.
Topeka, KS 66625-2007

Phone: (785) 368-8222
Fax: (785) 291-3614
Web site: ksrevenue.org

Office hours are 8:00 a.m. to 4:45 p.m., Monday through Friday.

TAX FORMS

In addition to the publications listed below, KDOR's web site contains a library of policy information, press releases, and other notices. Due to limited state funding KDOR has discontinued the printing of these publications; however all are available from our web site.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1500, North American Industry Classification System
- Publication KS-1510, Kansas Sales and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Sales and Use Tax for Motor Vehicle Transactions
- Publication KS-1527, Kansas Sales and Use Tax for Kansas Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes For Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Sales and Use Tax for the Agricultural Industry
- Publication KS-1560, Kansas Tax Guide for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales Tax Jurisdiction Code Booklet
- KW-100, Kansas Withholding Tax Guide

STATE SMALL BUSINESS WORKSHOPS

As part of our commitment to provide tax assistance to the business community, Tax Specialists within KDOR conduct small business workshops on Kansas taxes at various locations throughout Kansas. Whether you are a new business owner, an existing business owner, or an accountant, these workshops will give you the tools and understanding necessary to make Kansas taxes easier and less time consuming for you. Topics covered include filing and reporting requirements and methods, what is taxable, what is exempt and how to work with the department in collecting and remitting Kansas taxes.

For a schedule of our workshops, visit our web site. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).



Your suggestions and comments on this publication are important to us. Please address them to: Taxpayer Education, Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66625-1588 or call (785) 296-1048.