

Return for _____ file and pay tax by _____. TAX ACCOUNT NUMBER _____

**NEW OWNERS
DO NOT USE
PREVIOUS
OWNERS FORM**

- 1. Gross receipts subject to vehicle rental tax..... \$ _____
- 2. Tax due (_____ of line 1)..... \$ _____
- 3. Penalty and interest (see instructions)..... \$ _____
- 4. Credit memorandum (see instructions)..... \$ _____
- 5. Total due (add amounts on lines 2 and 3, then subtract amount on line 4)..... \$ _____

If zero sales this filing period write "NO SALES"

I declare under the penalties of perjury that this is a true, correct and complete return.

SIGNATURE _____

TITLE _____

Daytime phone number _____

Mail return and payment to: MISC. TAX SECTION, KANSAS DEPARTMENT OF REVENUE, 915 SW HARRISON ST, TOPEKA KS 66612-1588

Detach and send with payment

Instructions for Vehicle Rental Excise Tax Return (VR-1)

GENERAL INFORMATION

- The due date is the 25th day of the month following the date printed on this return. You must file a return even if there were no taxable sales.
- Keep a copy of your completed return for your records.
- **Sign your return** and provide a daytime phone number.
- Be sure your check or money order contains your tax account number and a daytime phone number.
- Mail your return and payment to: **Miscellaneous Tax, Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66612-1588.**
- If you have questions contact our office at 785-368-8222 or visit our website at **ksrevenue.org**.

LINE BY LINE INSTRUCTIONS

- Line 1 – Gross receipts subject to vehicle rental excise tax.** Enter the gross receipts from the rental or lease of motor vehicles for periods of 28 days or less.
- Line 2 – Tax due.** Multiply amount on line 1 by the appropriate tax rate. If the rate is not preprinted on your return, refer to Publication KS-1526 on our web site for the current rate.
- Line 3 – Penalty and interest.** If you are filing a late return, enter amount of penalty and interest due. See our web site for current rates.
- Line 4 – Credit memorandum.** Use line 4 to deduct any allowable credits from prior vehicle rental excise tax returns. A credit memorandum issued by the Kansas Department of Revenue must accompany the vehicle rental excise tax return to support the credit reported.
- Line 5 – Total due.** Add amounts on lines 2 and 3, then subtract amount on line 4.

Notice of Change in Business

If any of the following information has changed, complete this form and return it to the Kansas Department of Revenue at the address shown above.

- 1. Name as shown on tax return _____
- 2. Tax account number as shown on tax return _____
- 3. If the ownership has changed within monthly period, provide the following information:
Name of new owner: _____ Date of Change: _____
- 4. If the business was discontinued permanently within the period covered by this return, provide the date of closing: _____
- 5. If the business location was changed, provide the new address: _____
- 6. If the trade name has changed, provide the new trade name: _____