



K A N S A S

JOAN WAGNON, SECRETARY

DEPARTMENT OF REVENUE
DIVISION OF TAXATION

KATHLEEN SEBELIUS, GOVERNOR

November 2004

TO: Kansas Distributors that Stamp Cigarettes

RE: Destruction of Kansas stamped cigarettes

Many of the manufacturers are no longer accepting certain cigarette returns from distributors. In light of this, the Kansas Department of Revenue has developed procedures for Kansas distributors to receive a refund on Kansas stamped cigarette packs that are no longer fit for sale. **Once** per quarter, a Department of Revenue agent will visit your establishment and witness the destruction of stamped cigarettes.

Prior to the 10th day of the month following the calendar quarter (April, July, October and January), you will notify your assigned agent that you have stamped cigarettes that need to be destroyed. The agent will schedule an appointment with you prior to the 30th day of the month following the calendar quarter to verify the destruction.

Before the agent will visit your establishment, you must perform the following:

1. Complete your section of the Schedule D-1. Keep the schedule at your establishment and submit it to the agent at the time of the appointment.
2. Arrange the cigarettes so that the tax stamp is showing.
3. The cigarettes should be arranged to resemble a carton (2 x 5) for easy viewing.
4. The cigarettes should be arranged so that all states, counties, cities and denominations are grouped together.
5. You must have a shredder available at your location.

Should any of the above not be completed, you will not be allowed to destroy the cigarettes until the following quarter.

This procedure **does not** affect the Schedule D Refund Request that is sent in with a manufacturer's affidavit. The Kansas Department of Revenue will continue to process those on a monthly basis.

Below is a list of the Kansas counties with distributors and the name and pager number or phone number of the agent assigned to that county.

If you have any questions, please call the Licensing segment between 8:00 a.m. and 5:00 p.m., Monday through Friday at 785-368-8222.

County	Agent	Pager/Phone Number
Allen	Fletcher Hill	888-814-7542
Butler	Jim Wilson	888-814-7520
Cherokee	Steve Smith	888-542-9164
Crawford	Steve Smith	888-542-9164
Douglas	Karen Price	888-801-3435
Ellis	Scott Biske	888-814-7522
Geary	Wayne Weible	888-801-3471
Leavenworth	Jim Spence	888-815-4280
Marshall	Mike Eells	888-814-7525
Montgomery	Fletcher Hill	888-814-7542
Saline	Carole Weiss	785-823-3882
Sedgwick	Jim Faye	888-801-3360
Shawnee	Mike Browne	785-368-8356
Wyandotte	Gene Hatfield	888-801-3428