



KANSAS DEPARTMENT OF REVENUE  
ALCOHOLIC BEVERAGE CONTROL DIVISION  
915 SW HARRISON  
TOPEKA, KANSAS 66625-3512

**KANSAS ALCOHOL & SPIRITS MANUFACTURERS'  
MONTHLY GALLONAGE TAX RETURN AND REPORT INSTRUCTIONS**

**WHO IS REQUIRED TO FILE AND PAY GALLONAGE TAX?**

All licensed Kansas manufacturers who manufacture alcohol and spirits for beverage purposes only.

**DUE DATE:**

The tax return and report, with payment are due on or before the 15<sup>th</sup> day of the calendar month following the month in which the alcohol and spirits are manufactured for beverage purposes.

**INSTRUCTIONS TO COMPLETE THE MANUFACTURERS' GALLONAGE TAX RETURN AND REPORT:**

1. Enter the month, year, FEIN, manufacturer name, demographic and contact information.
2. Complete the Manufacturer's Summary.
  - a. Enter the required information for Schedules A – E.
  - b. Add the amounts of GALLONS amounts together and enter the sum in the TOTAL GALLONS box for each schedule.
  - c. If you do not have purchases or sales to report, enter a zero in the TOTAL GALLONS box.
  - d. Enter the sum in each TOTAL GALLONS box on the Manufacturer's Summary
3. Compute Gallonage Tax Due.

**Purchase and Manufacture:**

  - 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.

**Manufacture without Purchases:**

  - a. Enter the total number of GALLONS that you are reporting in Schedule C in the GALLONS column.
  - b. Multiply each number of gallons by the TAX RATE and enter that amount in the TAX DUE column.

**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.**

**EXPLANATION OF CODES:**

- 01 = Taxable Product Manufactured. Total gallons manufactured for beverage purposes during this report period.
- 02 = Product Purchased from a Kansas Manufacturer. Tax on this product has been paid by the first manufacturer.
- 03 = Export Sales. Product 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.**
- 04 = Taxable Product Manufactured. No product was purchased for the purpose of manufacturing beverages.

**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

E-mail: ABC\_Marketing\_Unit@kdor.state.ks.us



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MONTH: \_\_\_\_\_ YEAR: \_\_\_\_\_ FEIN: \_\_\_\_\_ - \_\_\_\_\_

MANUFACTURER NAME: _____	
ADDRESS: _____	
CITY/STATE: _____	ZIP CODE: _____
CONTACT PERSON: _____	E-MAIL ADDRESS: _____

**MANUFACTURER'S SUMMARY**

**TOTAL GALLONS**

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	

**TOTAL GALLONAGE TAX DUE – PURCHASE AND MANUFACTURE:**

PRODUCT TYPE:	CODE:	GALLONS:		TAX RATE:		TAX AMOUNT:		TAX DUE:
Alcohol and Spirits (GLAS)	01		X	\$2.50 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		

**TOTAL GALLONAGE TAX DUE – MANUFACTURE WITHOUT PURCHASES:**

PRODUCT TYPE:	CODE:	GALLONS:		TAX RATE:		TAX AMOUNT:		TAX DUE:
Alcohol and Spirits (GLAS)	04		X	\$2.50 / Gallon			=	\$

**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 \_\_\_\_\_  
State whether individual owner, member of firm, or title if officer of corporation.



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MONTH: \_\_\_\_\_ YEAR: \_\_\_\_\_ FEIN: \_\_\_\_\_ - \_\_\_\_\_

**SCHEDULE A – PURCHASED FROM KANSAS MANUFACTURER(S)**

DATE	INVOICE NUMBER	LICENSE NUMBER	GALLONS
<b>TOTAL GALLONS</b>			

**SCHEDULE B – PURCHASED FROM OUT-OF-STATE MANUFACTURER(S)**

DATE	INVOICE NUMBER	FEIN	GALLONS
<b>TOTAL GALLONS</b>			

**SCHEDULE C – SOLD TO KANSAS MANUFACTURER(S)**

DATE	INVOICE NUMBER	LICENSE NUMBER	GALLONS
<b>TOTAL GALLONS</b>			



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MONTH: \_\_\_\_\_ YEAR: \_\_\_\_\_ FEIN: \_\_\_\_\_ - \_\_\_\_\_

**SCHEDULE D – SOLD TO KANSAS DISTRIBUTOR(S)**

DATE	INVOICE NUMBER	FEIN	GALLONS
TOTAL GALLONS			

**SCHEDULE E – SOLD TO NON-BEVERAGE USER LICENSEES**

DATE	INVOICE NUMBER	LICENSE NUMBER	GALLONS
TOTAL GALLONS			