

CT-9U

(Rev. 7/09)

Kansas Retailers' Compensating Use Tax Return

FOR OFFICE USE ONLY

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430103

Business Name		
Mailing Address		
City	State	Zip Code

Tax Account Number	
EIN	
Due Date	

Tax Period	MM	DD	YY	
Period Beginning Date				
Period Ending Date				

Date Business Closed	<input type="text"/>	Amended Return	<input type="text"/>	Additional Return	<input type="text"/>	Name or Address Change	<input type="text"/>
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Part I

1. Total Tax Due From Part III.	1
2. Estimated Tax Due for Next Month (See instructions)	2
3. Estimated Tax Paid Last Month (See instructions).....	.	3
4. Total Tax (Add lines 1 and 2, and subtract line 3) .....	.	4
5. Credit Memo (See instructions).....	.	5
6. Subtotal (Subtract line 5 from line 4) .....	.	6
7. Penalty.....	.	7
8. Interest.....	.	8
9. Total Amount Due (Add lines 6, 7 and 8) .....	.	9

Part II Deductions

A. Sales to other retailers for resale .....	.	A
B. Returned goods, discounts, allowances and trade-ins .....	.	B
C. Sales to U.S. government, state of Kansas, and Kansas political subdivisions.....	.	C
D. Sales of ingredient or component parts of tangible personal property produced .....	.	D
E. Sales of items consumed in the production of tangible personal property .....	.	E
F. Sales to nonprofit hospitals or nonprofit blood, tissue or organ banks .....	.	F
G. Sales to nonprofit education institutions .....	.	G
H. Sales to qualifying sales tax exempt religious and nonprofit organizations .....	.	H
I. Sales of farm equipment and machinery .....	.	I
J. Sales of manufacturing machinery and equipment .....	.	J
K. Other allowable deductions .....	.	K
L. Total deductions .....	.	L

I certify this return is correct.

Signature _____

Do Not Detach This Voucher

CT-9UV

(Rev. 7/05)

Kansas Retailers' Compensating Use Tax Voucher

FOR OFFICE USE ONLY

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Business Name	
Mailing Address	
City	State, Zip Code

Tax Account Number	
EIN	
Due Date	
Tax Period	MM DD YY
Period Beginning Date	
Period Ending Date	
Amount from line 2	.
Subtract line 2 from line 9 and enter here	.

Daytime Phone Number: () _____

Payment Amount \$

410103



KANSAS Retailers' Compensating Use Tax Return

Form CT-9U (Rev. 3/05)

Tired of paper and postage?



Use **KS WebTax**, a quick, easy, smart way to get your Business Taxes where you want them to be - DONE!
Visit www.webtax.org to log-in.

GENERAL INFORMATION

- The due date is the 25th day of the month following the ending date of this return.
- Keep a copy of your return for your records.
- You must file a return even if there were no taxable sales.
- Write your Tax Account Number on your check or money order and make payable to Retailers' Compensating Use Tax. Send your return and payment to: Kansas Department of Revenue, 915 SW Harrison Street, Topeka, KS 66625-5000.

PART I – You must complete Part III, then Part II before completing Part I.

LINE 1 - Enter the total tax from Part III, line 11.

- If your filing frequency is prepaid monthly, lines 2 and 3 must be completed.
- If your filing frequency is not prepaid monthly, skip lines 2 and 3 and proceed to line 4.

LINE 2 - If your filing frequency is prepaid monthly, enter the amount of the estimated tax due for the current calendar month of this return. A retailer whose total tax liability exceeds \$32,000 in any calendar year is required to pay the sales tax liability for the first 15 days of each month to the Director of Taxation on or before the 25th day of that month. A retailer will be in compliance with this requirement if, on or before the 25th day of the month, the retailer paid 90% of the liability of that 15 day period, or 50% of the tax liability for the same month of the previous year. **DO NOT ENTER AN AMOUNT LESS THAN ZERO.**

LINE 3 - If your filing frequency is prepaid monthly, enter the estimated amount from line 2 of last month's return.

LINE 4 - Add lines 1 and 2, and subtract line 3. Enter the result on line 4.

LINE 5 - Enter the amount from any credit memorandum issued by the Kansas Department of Revenue.

If you are filing an amended return, enter in the total amount previously paid for this filing period.

LINE 6 - Subtract line 5 from line 4 and enter the result on line 6.

LINE 7 - If filing a late return, enter the amount of penalty due. Penalty rate information is on our web site (see *Taxpayer Assistance* on the back of this form).

LINE 8 - If filing a late return, enter the amount of interest due. Interest rate information is on our web site (see *Taxpayer Assistance* on the back of this form).

LINE 9 - Add lines 6, 7 and 8. Enter the result on line 9.

PART II (Deductions)

Complete lines A through K, if appropriate, and enter the sum on line L. Other allowable deductions must be itemized. Use a separate schedule if necessary.

PART III

Column 1 - Enter the jurisdiction that coincides with the name of the city/county where the Kansas customer took delivery/possession of the purchased item(s). (Refer to your Jurisdiction Code Booklet.)

Column 2 - Enter the gross receipts or sales during the period, both taxable and non-taxable. **DO NOT** include the sales taxes collected in this figure.

Column 3 - Enter the allowable deductions. All deductions must be itemized in Part II.

Column 4 - Enter the appropriate tax rate according to the Jurisdiction Code Booklet.

Column 5 - Subtract column 3 from column 2 and multiply the result by column 4 for each taxing jurisdiction. Enter the result in Column 5.

Column 6 - Enter the state abbreviation code to receive the discount. Only retailers in MO, NE, CO and OK are entitled to a discount when filing and paying by the due date. Oklahoma (OK) is limited to a \$3,300 total discount per filing period.

Column 7 - Multiply the amount shown in column 5 by the discount rate as indicated by the appropriate state and enter the amount in column 7. The current deductible reciprocal discount is allowed only to retailers located in the four states surrounding Kansas. If this return is not filed and paid by the due date, the discount is not allowed.

Column 8 - Subtract column 7 from column 5 and enter the result in column 8.

LINE 9 - Add all the figures in column 8 and enter the results on line 9. Enter the sum of all Part III supplement pages. Enter the total number of supplement pages included. Also enter this amount on Part I, line 1.

TAXPAYER ASSISTANCE

If you have questions or need assistance completing this form, contact our office.

Taxpayer Assistance Center
Docking State Office Bldg., 1st floor
915 SW Harrison Street:
Topeka, KS 66625-2007
Phone: 785-368-8222
Hearing Impaired TTY: 785-296-6461
www.ksrevenue.org