



# KANSAS Consumers' Compensating Use Tax Return

Form CT-10U (Rev. 1/05)

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## GENERAL INFORMATION

- The due date is the 25<sup>th</sup> 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 Consumers' 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 II before completing Part I.

**LINE 1** - Enter the total tax from Part II, line 9.

- ➔ 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** - Enter the amount of estimated tax due for the following calendar month of this return. A consumer 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 on or before the 25<sup>th</sup> day of the month. A consumer will be in compliance with this requirement if, on or before the 25<sup>th</sup> day of the month, the consumer 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 of 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 (below).

**LINE 8** - If filing a late return, enter the amount of interest due. Interest rate information is on our web site (below).

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

## PART II (Location Breakdown)

If additional room is needed, complete Part II Supplement Schedule.

**Taxing Jurisdiction** - If the tax jurisdiction is not complete or is incorrect, enter the name of the city, county and jurisdiction code in which tax is due.

**Column 1** - Enter the jurisdiction code that coincides with the name of the Kansas city and/or county where the purchased items will be used, stored or consumed. (Refer to your Jurisdiction Code Booklet.)

**Column 2** - Enter the total amount of taxable purchases made in another state and used, stored or consumed in Kansas.

**Column 3** - Enter the appropriate tax rate according to the Jurisdiction Code Booklet.

**Column 4** - Multiply column 2 by column 3 for each taxing jurisdiction.

**Column 5** - Enter the amount of tax paid to another state for purchases entered in Column 2. The amount entered in column 5 can not exceed amount in column 4.

**Column 6** - Subtract column 5 from column 4 and enter the result in column 6.

**LINE 7** - Add all the figures in column 6, and enter the result on line 7.

**LINE 8** - Enter the sum of all Part II supplement pages. Enter the total number of supplemental pages included with this return. Count front and back as separate pages.

**LINE 9** - Add lines 7 and 8. Enter this amount on line 9 and on Part I, line 1.

## TAXPAYER ASSISTANCE

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](http://www.ksrevenue.org)







