



KANSAS Vehicle Lease Retailers' Compensating Use Tax

Form CT-114 (Rev. 1/05)

HELPFUL INFORMATION

- Call toll free 785-368-8222 if you need assistance.
- The due date is the 25th day of the month following the ending date of this return.
- Write your Tax Account Number on your check or money order.
- Make your check payable to Retailers' Compensating Use Tax and send to Kansas Department of Revenue, 915 SW Harrison St, Topeka, KS 66625-5000.
- Make a copy of the return for your records.
- Visit our web site at www.ksrevenue.org for information about available workshops, forms, Telefile, and other paperless payment options for your business taxes.
- You must file a return even if there were no taxable sales.

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

LINE 1 - Enter the gross sales of vehicle leases in Kansas from line 9, Part III.

- 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 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 on or before the 25th day of the 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 of the 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 at www.ksrevenue.org.

LINE 8 - If filing a late return, enter the amount of interest due. Interest rate information is on our web site at www.ksrevenue.org.

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

PART II (Deductions)

Complete lines A through C and enter the total deductions on line D. Other allowable deductions must be itemized. Use a separate schedule if necessary.

PART III (Location Breakdown)

If additional room is needed, complete Part III 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 city and/or county where tax was collected. (Refer to your Jurisdiction Code Booklet.)

Column 2 - Enter the total gross vehicle leases during the taxable period, both taxable and non-taxable. DO NOT include the taxes collected in this figure.

Column 3 - Enter allowable deductions. Any deduction entered in column 3 must be included in Part II.

Column 4 - Subtract column 3 from column 2 for each line. Enter the result in column 4 for each taxing jurisdiction.

Column 5 - Enter the appropriate tax rate according to the Jurisdiction Code Booklet.

Column 6 - Multiply column 4 by column 5 for each taxing jurisdiction.

LINE 7 - Enter the sum of column 6.

LINE 8 - Enter the sum of all Part III 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 line 1, Part I.

