

REGISTRATION NO. \_\_\_\_\_

**KANSAS DEPARTMENT OF REVENUE  
DIVISION OF TAXATION  
LIQUOR ENFORCEMENT TAX RETURN**

**COMPUTATION OF TAXES** For Month \_\_\_\_\_  
**DUE ON THE 25TH OF THE FOLLOWING MONTH**

~~NEW OWNERS  
DO NOT USE  
PREVIOUS  
OWNERS FORM~~

- 1. Total gross receipts for the month \*Do not include Liquor Enforcement Tax Collected in Gross Receipts \$ \_\_\_\_\_
- 2. Amount of tax due for this month (8% of Item 1)..... \_\_\_\_\_
- 3. Penalty ..... \_\_\_\_\_
- 4. Interest ..... \_\_\_\_\_
- 5. Amount of remittance enclosed..... \$ \_\_\_\_\_

\*(IF NO SALES WERE MADE THIS MONTH WRITE "NO SALES")

I declare under penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete return.

SIGNATURE \_\_\_\_\_

State whether individual owner, member of firm, or give title if officer of corporation.

MAIL THIS RETURN AND REMITTANCE TO: KANSAS MISCELLANEOUS TAX, KANSAS DEPARTMENT OF REVENUE, 915 SW HARRISON ST., TOPEKA, KANSAS, 66625-5000  
MAKE REMITTANCE IN THE FORM OF CHECK, DRAFT OR MONEY ORDER PAYABLE TO: KANSAS LIQUOR ENFORCEMENT TAX.

LE-3 (Rev. 4/04)

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**COPY**

LE-3R (Rev. 4/04)

**KANSAS DEPARTMENT OF REVENUE  
DIVISION OF TAXATION**

**NOTICE OF CHANGE IN BUSINESS**

1. Name as shown on Tax Return \_\_\_\_\_
  2. Registration number as shown on Tax Return \_\_\_\_\_
  3. If Ownership has changed within monthly period, please give the following information:  
Name of New Owner \_\_\_\_\_ Date of Change: \_\_\_\_\_
  4. If business was discontinued permanently within the period covered by this Return, please give the date of closing \_\_\_\_\_
  5. If business location was changed, please give the new address \_\_\_\_\_
  6. If trade name has changed, please give the new trade name \_\_\_\_\_
- Signature \_\_\_\_\_
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**GENERAL INSTRUCTIONS**

Each month you will receive your pre-addressed liquor enforcement tax return during the final week of business for the month. You must file your return on or before the 25th day following the month for which tax is due. (Example: For the month of September, you will receive your pre-addressed return during the last week of that month. The return for September must be filed and the tax due must be paid on or before October 25th.) Any return filed after the due date will be considered "delinquent" and will be assessed penalty and interest.

**PENALTY AND INTEREST:** Penalty and interest are due if the return is not filed by the due date. Penalty - If filing a delinquent return, enter the amount of penalty due. Interest - If filing a delinquent return, enter the amount of interest due. Information regarding the current and/or prior interest/penalty rates can be obtained from our web site: [www.ksrevenue.org](http://www.ksrevenue.org) or call 785-368-8222.

If you do not receive a pre-addressed return during the last week of the month, contact Customer Relations-Forms/Correspondence, Kansas Department of Revenue, 915 SW Harrison St., Topeka, Kansas 66625-1712, or call our Forms Line at (785) 296-4937.

Be sure to check the name, address and registration number on the pre-addressed return for accuracy. If there has been a change in business since you last filed your return or it is incorrectly listed, fill out the attached "Notice of Change in Business" form and use the return envelope provided.

Use the copy of the return on the reverse side of these instructions as a worksheet to prepare your liquor enforcement tax return. Transfer all entries from this form to your Liquor Enforcement Tax Return (LE-3) and keep this copy for your records.

Be sure the tax return has been signed. Send completed return together with remittance for the correct amount due to Kansas Miscellaneous Tax, Kansas Department of Revenue, 915 SW Harrison St., Topeka, Kansas 66625-5000.

Make remittance in the form of check, draft, or money order, payable to Kansas Liquor Enforcement Tax. DO NOT send cash or postage stamps.

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