



# KANSAS

## Business Tax Application and Instructions

**Congratulations** on your decision to start a business in Kansas! One of the first tasks for any new business owner is to obtain the licenses, registration numbers, and permits required by local, state, and federal governments. As part of our commitment of service to the business community, the Kansas Department of Revenue has developed this registration booklet to help you register for Kansas business taxes. New businesses may file on-line through the Kansas Business Center at <https://www.accesskansas.org/businesscenter/index.html>

**NOTE:** If you intend to apply for a federal Employer Identification Number (EIN), you should do so before completing the enclosed application form. When you receive your federal EIN, use it to complete your **Kansas** Business Tax Application.

In addition to our business tax application and instructions, this publication contains general business information, an introduction to Kansas taxes, state and federal requirements, and a resource directory. On the back cover you will find information about our business tax workshops and a list of publications on specific tax topics. Additional information and links to other resources for small business are on our web site.



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The information contained in this booklet is intended as a general guide and does not cover all the provisions of the law. You are encouraged to obtain publications and notices for your specific business type. If there is a conflict between the law and information found in this publication, the law remains the final authority. Under no circumstances should the contents of this publication be used to set or sustain a technical legal position. A library of current policy information is also available on our web site: [www.ksrevenue.org](http://www.ksrevenue.org)



## CHOOSING A BUSINESS STRUCTURE

An important step in starting a new business is to select the type of business structure or organization you will use. The organization of a business defines the ownership and responsibilities of the owner(s), and each type has advantages, disadvantages and tax consequences you should be aware of before you make a final decision. You may wish to consult a tax practitioner (accountant, enrolled agent, attorney, etc.) or one of the agencies listed in the Resource Directory on page 14 for help in making this decision and for information on how to establish the business structure you choose.

The most common types of a business organization are:

- **SOLE PROPRIETORSHIP** – A sole proprietorship is a business owned and operated directly by one person. This is the simplest and most common form of small business organization. Income earned by the business is reported on the owner’s individual income tax return (Kansas Form K-40). Sole proprietors may need to make estimated tax payments because income taxes are not withheld from their business income. A sole proprietor is not an employee of the business.
- **GENERAL PARTNERSHIP** – A partnership is a business owned by two or more persons. Each partner contributes money, property, labor or skills, and each shares in the profits, losses, and debts. A partnership is not a taxable entity. Each partner must include his or her share of income (or loss) from the partnership on his or her personal income tax return. Like sole

proprietors, personal income taxes are usually not withheld for the partners and estimated tax payments may be required.

- **C CORPORATION** – A corporation is a legal entity created under state or federal law with an existence separate and apart from its members or stakeholders. Corporations report business income on a corporate income tax return, and may need to file estimated tax payments. Corporations also have additional reporting and registration obligations to the Secretary of State.
- **S CORPORATION** – S corporations are generally not taxable entities. Shareholders will include their share of the S corporation’s income (or loss) on their personal income tax return.
- **LIMITED LIABILITY COMPANY** – The Limited Liability Company (LLC) is a business owned by one or more members. It is a relatively new form of business organization, having some aspects of a partnership and some of a corporation. Business income from a limited liability company may be taxed as a corporation or as a partnership. Limited liability companies must register with the Secretary of State.
- **OTHER** – Includes estates, business trusts, personal trusts, unincorporated organizations or associations.

## RECORD KEEPING

Good record keeping is essential to the success of any business, and is a necessary part of your compliance with state and federal tax laws. The type and complexity of the records you keep depend entirely on the nature of your business and the amount of detail required. No matter how simple or complex, your records must be accurate, neat, and detail all aspects of your business operation. Keep your business records separate from your personal financial records. If you own more than one business, each should have its own set of books. You should maintain your records for your current year of business and at least three prior years.

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## ACCOUNTING METHODS

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Accounting methods are ways of recording income and expenses. There are two accepted methods of accounting – **cash** basis and **accrual** basis.

- **Cash** basis accounting reports income in the period received and expenses in the period paid.
- **Accrual** basis accounting reports income when earned (regardless of when payment is received), and expenses when incurred (regardless of when paid).

The method you select depends on the nature and complexity of your business and the amount of detail you need to make business and financial decisions. Choose the method that fits your business and provides you with a complete, accurate and understandable picture of your financial condition. The method chosen must be the same for the Kansas Department of Revenue and the Internal Revenue Service.



**CAUTION:** Once established, you may not change accounting methods without prior written approval from the Internal Revenue Service and/or the Kansas Department of Revenue.



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## WHEN AND HOW TO APPLY

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You should begin the application process 3 to 4 weeks prior to your start date. For example, if you plan to open on January 1, then complete an application no later than December 1.

You may apply on-line, by mail, by fax, or in person. For on-line registration, visit the “Your Business” section of our web site at [www.ksrevenue.org](http://www.ksrevenue.org), or download the application, complete it, and mail or fax (785-291-3614) it to our office. A Certificate of Registration may also be issued in person. An owner or officer may bring the completed application to our office and receive a certificate the same day if there are no outstanding Kansas tax liabilities. See back cover for our office address and hours of business.

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## GENERAL INSTRUCTIONS

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Use the Business Tax Application, Form CR-16, to obtain a registration number or license to collect and remit most of the business taxes administered by the Kansas Department of Revenue. If you are registering more than one location, complete Form CR-17, Kansas Registration Schedule for Additional Business Locations (page 12), for each location.

This application has eleven parts. Please type or print all answers, using black or blue ink only.

**ALL APPLICANTS MUST COMPLETE  
PARTS 1, 2, 3, 4, 11 AND 12.**

Follow the line-by-line instructions to complete an accurate application. Answer questions that do not apply to your business with “N/A” for “Not Applicable.” Incomplete applications will be returned.

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## SPECIFIC LINE INSTRUCTIONS

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### PART 1 - REASON FOR APPLICATION

Check only **one** box. Do not enter N/A.

**New Business:** Check this box if you are registering a new business. Do not check it if you already have a registration and are adding another location or tax type.

**Registration of Additional Tax Types:** Check this box if the business is currently registered for one or more tax types and you are requesting registration for an additional tax type.

**NOTE:** If you are currently registered and are just adding another business location, do not complete Form CR-16. Complete **only** Schedule CR-17 (page 12).

### PART 2 - TAX TYPE

Check the box beside **ALL** of the business taxes you are applying for, and complete the required parts of the application listed for that registration or license. Use the descriptions shown in this section to make sure you register for all the taxes and licenses required for your type of business.

**Electronic Filing and Payment Options.** All retailers and employers are encouraged to use Electronic Funds Transfer (EFT) to pay their Kansas sales, compensating use, and withholding tax. If you wish to do so, check the box in Part 2.

Beginning July 1, 2008, retailers of sales and use tax and employers of withholding tax with an **annual tax liability of \$45,000 or more** are required by law to **remit** their Kansas tax via EFT. Additionally, an employer with **51 or more employees/payees** is required to report W-2 and 1099 information and file form KW-3E **electronically** through a web-based filing application.

For more details on electronic filing and payment options visit our electronic services web site at [www.webtax.org](http://www.webtax.org) or call us toll-free at 1-800-525-3901.

**RETAILERS' SALES TAX: Engaged in selling tangible personal property or providing taxable services to the end user.**

Kansas imposes a state retailers' sales tax of 5.3% plus local sales taxes on the:

- retail sale, rental or lease of tangible personal property;
- labor services to install, apply, repair, service, alter, or maintain tangible personal property; AND
- admission to places that provides entertainment, amusement, or recreation in Kansas.

A retail sale is an exchange of tangible personal property (goods, wares, merchandise, products and commodities) for money or some other consideration to the final user or consumer. Examples of taxable services include auto repair; painting, wallpapering or remodeling a commercial building; washing and waxing of vehicles; and pet grooming.

**LOCAL SALES TAX: A city and/or a county in Kansas may levy a local sales tax, ranging from .10% to 3%.**

Kansas retailers are required to collect the combined state and local rate in effect where the customer takes delivery of the merchandise or where the taxable service is performed.



**Wholesalers.** If you are a wholesaler (all of your sales are to retailers for resale or to other wholesalers), you do not need a sales tax number. A wholesaler will purchase its inventory using a Multi-Jurisdiction Exemption Certificate, Form ST-28M, available from the department's web site.

**Contractors.** Contractors who pay sales or use tax on their materials and supplies and who work exclusively on residential property generally do not need a sales tax number. Contractors who perform work on commercial property or on both commercial and residential property, and contractor/retailers who maintain an inventory of materials that they sell at retail without installing, must obtain a Kansas sales tax number in order to report the tax collected on taxable services and over-the-counter sales.



**RETAILERS' COMPENSATING USE TAX: Out-of-state vendor selling tangible personal property to Kansas customers.**

Out-of-state retailers of tangible personal property who meet certain guidelines must collect and remit the state and local Retailers' Compensating Use Tax from their Kansas customers. Examples of these guidelines include maintaining a Kansas sales office or delivering merchandise to Kansas customers using company vehicles. The rate of tax due is equal to the state and local sales tax rate in effect where the Kansas customer takes delivery of the merchandise.

**CONSUMERS' COMPENSATING USE TAX: Purchase of tangible personal property from outside Kansas for use, storage or consumption in Kansas on which a sales tax equal to the state and local sales tax rate in effect where the Kansas buyer takes delivery has not been paid.**

Individuals and businesses who buy goods from outside Kansas for their consumption, use or storage (not resale) may be subject to a compensating use tax. Imposed since 1937, Kansas consumers must pay this state and local use tax when buying items from catalogs, mail-order retailers and others if no sales tax is charged, or if the sales tax paid is less than the combined state and local Kansas tax rate in effect where the Kansas buyer takes delivery. If the sales tax paid in the other state is less than Kansas combined rate, the Kansas use tax is the difference between the two rates.

**WITHHOLDING TAX: Deducted from wages, taxable non-wage payments and distributions by employers and payers.**

You must withhold Kansas tax if the recipient is a:

- **Resident** of Kansas, performing services inside or outside of Kansas OR receiving other taxable payments on which federal withholding is required; OR
- **Nonresident** of Kansas, performing services in Kansas OR receiving Kansas taxable income from a partnership, S corporation, LLC or LLP.

If federal income tax withholding is required on a payment, Kansas withholding is also required. Additional employer requirements are on page 13.

**CORPORATE INCOME TAX: Corporation engaged in business in Kansas or receiving income from Kansas sources.**

Corporate income tax is assessed against every corporation doing business in Kansas or deriving income from sources within Kansas. The corporate income tax consists of two rates: the normal tax is 4% of taxable income; and, for tax year 2008, a surtax of 3.1% is imposed on taxable income over \$50,000. The

surtax rate is 3.05% for tax years 2009 and 2010; and 3% for tax year 2011 and all subsequent years.

**PRIVILEGE TAX: Income tax paid on the net earnings of every bank, trust company, national banking association, federally chartered savings bank, and savings and loan association.**

The privilege tax rate consists of two rates: the normal tax is 2.25% of net income; the surtax is 2.125% for banks and 2.25% for savings and loans, trust companies, and federally chartered savings banks.

**TRANSIENT GUEST TAX: Engaged in the rental of hotel or motel rooms.**

Some Kansas cities and counties impose a transient guest tax (in addition to the sales tax) on the rental of rooms, lodgings, or other sleeping accommodations. The guest tax applies when there are more than two bedrooms furnished for the accommodation of guests and the room is rented for 28 consecutive days or less. Contact the city or county clerk for the rate in your area.



**TIRE EXCISE TAX: Engaged in the retail sale of new tires OR new vehicles.**

A tire excise tax of 25 cents per tire is due on new tires sold for vehicles authorized or allowed to operate on public streets and highways. New tires include the tires on a new vehicle sold for the first time. Used, recapped, and retreaded tires are not subject to the tire excise tax.

**VEHICLE RENTAL EXCISE TAX: Engaged in the rental of motor vehicles.**

Kansas imposes a 3.5% vehicle rental excise tax on the rental or lease of a motor vehicle for 28 consecutive days or less. The vehicle rental excise tax is in addition to the state and local retailers' sales tax.

**DRY CLEANING ENVIRONMENTAL SURCHARGE: Engaged in the laundering and dry cleaning of garments and household fabrics.**

The dry cleaning environmental surcharge is 2.5% of the gross receipts received from dry cleaning or laundering services. The surcharge is in addition to the state and local retailers' sales tax. A fee is also imposed on the sale of dry cleaning solvents (chlorinated and petroleum-based) by solvent distributors.

**LIQUOR ENFORCEMENT TAX: Engaged in the sale of alcoholic liquor for consumption off the premises.**

Kansas imposes an 8% liquor enforcement tax on alcoholic liquor sold by retail liquor stores, microbreweries or farm winery outlets to Kansas consumers, and alcoholic liquor and cereal malt beverages sold by distributors to Kansas clubs, caterers, or drinking establishments. A retail liquor store, microbrewery, farm winery, distributor, and a special order shipper, must also have a liquor license issued by the Division of Alcoholic Beverage Control, 785-296-7015.

**LIQUOR DRINK TAX: Engaged in the retail sale of alcoholic liquor for consumption on the premises.**



Kansas imposes a 10% liquor drink tax on the sale of drinks containing alcoholic liquor by clubs, caterers, or drinking establishments. A club, caterer, or drinking establishment

(including farm wineries and microbreweries selling to customers for on-premises consumption) must also:

- have a liquor license issued by the Division of Alcoholic Beverage Control, 785-296-7015;
- have a Kansas retailers' sales tax number; AND
- post a bond of \$1,000 or three months average liquor drink tax liability, whichever is greater.

**CIGARETTE VENDING MACHINE OPERATORS MASTER LICENSE & PERMIT: Owner of cigarette vending machine(s).**

Each cigarette vending machine in Kansas must have a permit. Permits are \$25.00 per machine, and must be renewed every two years. You must also enclose with Form CR-16, Form CG-83 and list the serial number, machine manufacturer's name, and physical location for each machine. Cigarette vending machine owners must also have a cigarette vending machine operator's master license (no fee required), and a Kansas Retailers' Sales Tax Registration.

**RETAIL CIGARETTE LICENSE: Engaged in the retail sale of cigarettes (In-state and out-of-state retailers).**

All retail cigarette dealers, whether located inside or outside of Kansas, are required to have a retail cigarette license. The license fee is \$25.00 for each location, and must be renewed every 2 years. All Kansas cigarette retailers must also have a Kansas Retailers' Sales Tax Registration; out-of-state retailers must have a Kansas Retailers' Compensating Use Tax Registration. Special rules apply to cigarette sales to Kansas residents over the internet, by telephone or mail order; see our Notice 04-04.



**NONRESIDENT CONTRACTOR: Nonresident business engaged in constructing, altering, repairing, or dismantling real or personal property in Kansas.**

Contractors and subcontractors who are not residents of Kansas must register and be bonded for each contract performed in Kansas when the total contract price or compensation received is more than \$10,000. This registration (Part 10 of the application) is in addition to a Kansas sales and withholding tax registration. However, this nonresident contractor registration requirement (Part 10) is waived if a nonresident contractor is a foreign corporation authorized to do business in Kansas by the Kansas Secretary of State.

**NOTE:** Any nonresident contractor or subcontractor who fails to register or comply is not entitled to recover, by way of Kansas courts, payment for performance of the contract. Failure to register and post the required bond is a misdemeanor offense; upon conviction a nonresident contractor or subcontractor may be fined not less than \$100 nor more than \$5,000.



**WATER PROTECTION AND CLEAN DRINKING WATER FEES: Collected by public water suppliers engaged in the retail sale of water delivered through mains, lines, or pipes.**

The Water Protection Fee is 3 cents per 1,000 gallons of water. An additional fee for the inspection and regulation of public water supplies of \$0.002 per 1,000 gallons of water is remitted with the Water Protection Fee. The Clean Drinking Water Fee is 3 cents per 1,000 gallons sold at retail. Public water suppliers also need to register with the Kansas Department of Health and Environment.

**PART 3 - BUSINESS INFORMATION**

- LINE 1: Check the type of ownership. Explanations are on page 2. If "Other," identify the type of organization (business trust, estate, etc.). Corporations: Please provide the date and state of incorporation.
- LINE 2: Enter the legal name of the business. Corporations: Please provide the corporate name as it is listed in your Articles of Incorporation.
- LINE 3: Enter the mailing address of the business.
- LINE 4: Enter the business telephone number and fax number.
- LINE 5: Enter the name and telephone number of the person to be contacted on tax matters.
- LINE 6: Enter the federal Employer Identification Number (EIN). If you do not have a federal number but have applied for one, enter "Applied For" and submit the number when received. If you are not required to obtain a federal EIN, (see *Other Employer Requirements* on page 13) enter N/A on line 6.
- LINE 7: Check the accounting method you will use. Explanations are on page 3.
- LINE 8: Describe your primary (taxable) business activity and/or principal products sold. Enter the NAICS (North American Industrial Classification System) code for your business using Publication KS-1500, available on our web site.
- LINE 9: If your business is owned by another company, enter the name, federal EIN, and complete address of your parent company.
- LINE 10: If you are the parent company enter the name, EIN, and complete address of each subsidiary. Enclose a separate list if necessary.
- LINE 11: If you or any member of your firm has ever had a Kansas tax number, enter the number and/or the business name.
- LINE 12: List all registration numbers currently held by the business.
- LINE 13: List all registration numbers that need to be closed because of this application.
- LINE 14: If you are registered with Streamlined Sales Tax (SST), mark the "Yes" box and provide your SST identification number. This number begins with the letter "S".

**PART 4 - LOCATION INFORMATION**

- LINE 1: Enter the name of your business, as it is known to the public.
- LINE 2: Enter the street address for the actual physical location (not a P.O. Box) of your business. If the business is operated out of a home, use the home address. If the location is a rural route, include the rural route box number.
- LINE 3: Many cities in Kansas levy a local sales tax; please indicate if your physical location is within a city limit, and if so, name the city.
- LINE 4: Describe your primary business activity at this location, and enter the NAICS (North American Industrial Classification System) code for your business from Publication KS-1500 on our web site. The NAICS code is used to classify businesses according to the type of activity in which they are engaged.
- LINE 5: Enter your business telephone number including the area code at this location.

- LINE 6: Check whether your business rents or leases motor vehicles for 28 consecutive days or less.
- LINE 7: If your business is a hotel or motel, check yes and enter the number of sleeping rooms available for rent or lease.
- LINE 8: Check whether you are a retailer of new tires or if you sell new vehicles. If yes, estimate your monthly tire excise tax liability by multiplying an estimate of the number of new tires sold per month by 25 cents per tire.
- LINE 9: If you are a dry cleaner or launderer, check whether you have satellite locations or agents in other types of businesses (grocery store, flower shop, etc.). If yes, enclose a separate sheet listing the name, business activity, and complete address of each satellite location.
- LINE 10: Check whether you are public water supplier making retail sales of water delivered through mains, lines or pipes.
- LINE 11: If you make retail sales of motor vehicle fuels or special fuels, check yes and submit an Application for Motor Fuel Retailers License, Form MF-53, for each retail location. This application is available from our web site or office.

#### **PART 5 - SALES/COMPENSATING USE TAX**

- LINE 1: Enter the date you began or will begin to make retail sales in Kansas. Your application cannot be processed without this information.
- LINE 2: If you operate more than one business location in Kansas, enter the total number of locations. Complete Schedule CR-17 on page 12 for each location in addition to the one listed in Part 5.
- LINE 3: Check if sales will be made at fairs, shows and other temporary locations.
- LINE 4: Check if you deliver or ship merchandise to Kansas customers.
- LINE 5: If you purchase equipment, fixtures, and other items (except inventory for resale) from businesses in other states, check yes. A Consumers' Use Tax reporting number will be issued to you.
- LINE 6: To estimate your annual tax liability, multiply an estimate of your annual retail sales by the combined state and local tax rate for your area.
- LINE 7: If your business is seasonal, indicate the months you will operate.
- LINE 8: Indicate if you perform labor services in connection with the construction, reconstruction, installation or repair of a commercial building or facility.
- LINE 9: Check if you provide utilities to residential or agricultural customers.

***Please enter your EIN or SSN in the spaces at the top of the third page of the application for identification purposes.***

#### **PART 6 - WITHHOLDING TAX**

- LINE 1: Check the applicable box(es) indicating the reason for a withholding tax registration. Refer to the description on page 4 and Publication KW-100 on our web site.
- LINE 2: Enter the date you began or will begin to pay wages

or make other taxable payments subject to Kansas withholding tax. Your application cannot be processed without this information.

- LINE 3: To estimate the annual Kansas withholding tax on wages, taxable non-wage payments, pensions and annuities, use the tables or formulas provided in Publication KW-100, Kansas Withholding Tax Guide, and check the appropriate box.
- LINE 4: Enter the name, federal EIN, telephone number and complete address of the payroll service computing your withholding.

#### **PART 7 - CORPORATE INCOME TAX OR PRIVILEGE TAX**

- LINE 1: Enter the date the corporation began operations in Kansas or derived income from Kansas sources.
- LINE 2: Enter the name and federal EIN under which you will file your Kansas Income Tax or Kansas Privilege Tax return.
- LINE 3: If your business is a financial institution, check the appropriate box.
- LINE 4: Check the appropriate tax year. A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December, or a 52-53 week year. If the tax year is a fiscal year, provide the ending date.
- LINE 5: Check the appropriate box if your business is either a cooperative or a political subdivision.

#### **PART 8 - LIQUOR ENFORCEMENT TAX**

- LINE 1: Enter the date the first sales will be made.
- LINE 2: Check the type of license issued to you by the Alcoholic Beverage Control Division.

#### **PART 9 - LIQUOR DRINK TAX**

- LINE 1: Enter the date the first sales will be made.
- LINE 2: Check the type of license issued to you by the Alcoholic Beverage Control Division.

#### **PART 10 - CIGARETTE AND TOBACCO TAX**

- LINE 1: If you make retail sales of cigarettes over-the-counter, by mail, telephone or over the internet, check yes and enclose a check or money order for \$25.00, payable to Kansas Department of Revenue, for each location. Please include your e-mail or web page address if you sell cigarettes over the internet, by telephone or mail order.
- LINE 2: If you own or operate cigarette vending machine(s), you must enclose Form CG-83 listing the manufacturer's brand name, serial number and physical location for each machine. A fee of \$25.00 per machine (check or money order, payable to Kansas Department of Revenue) must accompany this application.
- LINE 3: Indicate the name of the company or corporation with whom you have a fuel supply agreement and make retail sales of cigarette and tobacco products.
- LINE 4: Indicate the name of the company or corporation with whom you have a retailing agreement and make retail sales of cigarette and tobacco products.

**PART 11 - NONRESIDENT CONTRACTOR**

LINE 1: Enter the total contract price or compensation received for this contract.

LINE 2: Check the appropriate box. You must complete and post a Nonresident Contractor's bond with the Kansas Department of Revenue. The amount of the bond must be eight percent (8%) of the total amount of the contract, or \$1,000, whichever is greater.

When the contract is for a sales tax exempt project, the bond amount is four percent (4%) of the total contract price or \$1,000, whichever is greater. A copy of the Project Exemption Certificate issued by the Kansas Department of Revenue or its authorized agent must accompany this application.

LINE 3: Explicitly state who the contract is with and the telephone number including the area code.

LINE 4: Enter the address(es) or the exact physical location(s) where the work will be performed.

LINE 5: Enter the date the contract will begin and enter the estimated completion date.

LINES 6-8: Enter the information requested for each subcontractor.

**PART 12 - OWNERSHIP DISCLOSURE AND SIGNATURE STATEMENT**

*If additional space is needed to list all the owners, partners or officers, please enclose additional pages.*

**OWNERSHIP INFORMATION.** List the full proper name, Social Security number, home address and home telephone number (including area code) and email address of all owners, partners, corporate officers and directors. For each owner, partner or officer, enter the percentage that represents his or her ownership interest. Indicate whether or not the individual has the authority or is responsible for control, receipt, custody or disposal of business funds or assets, and the date he or she became an owner, partner, or officer of the business.

**SIGNATURE.** Every owner, partner or officer is personally liable for the tax debts of the business, and each must sign the application. If any owner is incapacitated or unable to sign, a duly executed power of attorney for that owner must be enclosed with the application. Signatures by an "X" must be notarized. Unsigned or improperly signed applications will be returned.



**APPLICATION CHECKLIST**

Before sending your application, have you:

- checked all the tax types for your business in Part 2?
- described your business activity and primary product or service in detail (Part 3)
- answered each question in Part 4?
- entered the starting date of your business (Parts 5, 6, 7, 9, 10 and 11, if applicable)?
- obtained the signature(s) of all owners, partners or officers?

- listed the Social Security numbers of all owners (Part II)?
- enclosed your cigarette retailer's fee, vending machine listing, or nonresident contractor's bond, if applicable?

A self-addressed envelope is enclosed in this booklet for your convenience in mailing the application. If the envelope is missing or damaged, mail your completed application to:

**Kansas Department of Revenue  
915 SW Harrison St.  
Topeka, Kansas 66625-9000**

To speed processing, you may fax the completed application to us at **(785) 291-3614**.

**REQUIRED BONDS AND FEES**

Other than cigarette retailer fees (see page 5), no fee is required with your application.

The bond requirements listed below are for new businesses. In accordance with current law, the department may increase a bond at a later date if the existing bond is not large enough to cover the required amount of tax liability.

**Cigarette & Tobacco Tax** – Applications for a wholesale cigarette dealer and a tobacco product distributor's license are available from Customer Relations, 785-368-8222, email address or visit our website at: [www.ksrevenue.org/formstobacco.htm](http://www.ksrevenue.org/formstobacco.htm). Wholesale cigarette dealers are required to pay a \$50.00 fee every two years. A \$1,000 bond is required for a wholesale cigarette dealer's license. Tobacco distributors are required to pay a \$25.00 annual fee and post a \$1,000 bond.

**Liquor Enforcement Tax** – Applicants must have a liquor license and bond from the Division of Alcoholic Beverage Control, 785-296-7015 ([www.ksrevenue.org/abc.htm](http://www.ksrevenue.org/abc.htm)).

**Liquor Drink Tax** – A bond is required equal to 3 months' average tax liability or \$1,000, whichever is greater.

Applicants must also have a license from the Division of Alcoholic Beverage Control, 785-296-7015 ([www.ksrevenue.org/abc.htm](http://www.ksrevenue.org/abc.htm)).

**Nonresident Contractor** – A bond of 8% of the total contract price or \$1,000, whichever is greater, is required for any nonresident contractor or subcontractor working in Kansas when the total contract price or compensation received is over \$10,000. If working under a project exemption, the bond is 4% of the total contract price or \$1,000, whichever is greater. Enclose a copy of the project exemption with the bond and this application.

**Sales & Use Tax** – There is no fee or bond required at the time of initial registration. A bond may be required at a later date.



ENTER YOUR EIN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

OR

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

13. List all registration numbers that need to be closed due to the filing of this application: \_\_\_\_\_
14. Are you registered with Streamlined Sales Tax?  No  Yes If yes, please provide your Streamlined Sales Tax Identification Number: S \_\_\_\_\_

**PART 4 – LOCATION INFORMATION** (If you have only one business location, complete Part 4. If you have more than one business location, complete Part 4 and Schedule CR-17, page 13, for each additional location.)

1. Trade Name of Business: \_\_\_\_\_
2. Business Location: \_\_\_\_\_  
(Street address - Do not list PO Box)
- \_\_\_\_\_  
(City) (County) (State) (Zip Code)
3. Is the business location within the city limits?  No  Yes If yes, what city? \_\_\_\_\_
4. Describe your primary business activity: \_\_\_\_\_  
Enter business classification NAICS Code (if known): \_\_\_\_\_
5. Business telephone number: ( ) \_\_\_\_\_
6. Is your business engaged in renting or leasing motor vehicles?  No  Yes Are the leases for more than 28 days?  No  Yes
7. Is this location a hotel, motel, or bed and breakfast?  No  Yes If yes, number of sleeping rooms available for rent/lease: \_\_\_\_\_
8. Do you sell new tires and/or vehicles with new tires?  No  Yes Estimate your monthly tire tax (\$.25 per tire): \$ \_\_\_\_\_
9. If you are a dry cleaner or laundry retailer, do you have satellite locations or agents in businesses not classified as a dry cleaning or laundry facility?  No  Yes If yes, enclose an additional page listing the name, business type, address, city, state and zip code of each satellite location.
10. Are you a public water supplier making retail sales of water delivered through mains, lines, or pipes?  No  Yes
11. Do you make retail sales of motor vehicle fuels or special fuels?  No  Yes If yes, you must also have a Kansas Motor Fuel Retailers License. Complete and submit an application, Form MF-53, for each retail location.

**PART 5 – SALES/COMPENSATING USE TAX**

1. Date retail sales began (or will begin) in Kansas under this ownership: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
2. Do you operate more than one business location in Kansas?  No  Yes If yes, how many? \_\_\_\_\_ (Complete a Schedule CR-17 for each location in addition to the one listed in Part 4. Sales for all locations are reported on one return.)
3. Will sales be made from various temporary locations?  No  Yes
4. Do you ship or deliver merchandise to Kansas customers?  No  Yes
5. Do you purchase merchandise, equipment, fixtures and other items outside Kansas for your own use (not for resale) in Kansas on which you are not charged a sales tax?  No  Yes
6. Estimate your annual Kansas sales or compensating use tax liability:  \$80 & under (annual filer)  \$81 - \$3,200 (quarterly filer)  \$3,201 - \$32,000 (monthly filer)  \$32,001 - \$45,000 (Pre-paid monthly filer)  \$45,001 & over (Pre-paid monthly & required EFT filer)
7. If your business is seasonal, list the months you operate: \_\_\_\_\_
8. Are you performing labor services in connection with the construction, reconstruction, or repair of commercial buildings or facilities?  No  Yes
9. Do you sell natural gas, electricity, or heat (propane gas, LP gas, coal, wood) to residential or agricultural customers?  No  Yes

**PART 6 – WITHHOLDING TAX**

1. Reason for Kansas withholding tax registration (check all that apply; see instructions).  
 Withholding on wages; taxable payments other than wages; or pensions, annuities, or deferred compensation  
 Withholding on Kansas taxable income of nonresident partners, shareholders or members of a partnership, S corporation, LLP or LLC
2. Date you began making payments subject to Kansas withholding: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
3. Estimate your annual Kansas withholding tax:  \$200 & under (annual filer)  \$201 - \$1,200 (quarterly filer)  
 \$1,201 - \$8,000 (monthly filer)  \$8,001 - \$45,000 (semi-monthly filer)  \$45,001 and over (required EFT)
4. If your tax reports and withholding returns are prepared by a payroll service, complete the following:  
Payroll service name: \_\_\_\_\_ EIN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
Phone Number ( ) \_\_\_\_\_

ENTER YOUR EIN: \_\_\_\_\_ - \_\_\_\_\_

OR

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**PART 7 – CORPORATE INCOME TAX OR PRIVILEGE TAX**

1. Date corporation began doing business in Kansas or deriving income from sources within Kansas: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
2. What name and EIN will you be using to report federal income/expenses (if different than in Part 3, questions 2 and 6)?  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_ - \_\_\_\_\_
3. If your business is a financial institution, check the appropriate box:  Bank  Savings and Loan
4. Check type of tax year:  Calendar Year  Fiscal Year If fiscal year, provide year-end date: Month \_\_\_\_ Day \_\_\_\_
5. If your business is a cooperative or political subdivision, check the appropriate box:  Cooperative  Political Subdivision

**PART 8 – LIQUOR ENFORCEMENT TAX**

1. Date of first sale of alcoholic liquor: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
2. Check type of license:  Liquor Store  Distributor  Microbrewery  Farm Winery  
 Farm Winery Outlet  Farmers Market Sales Permit  Special Order Shipping

**PART 9 – LIQUOR DRINK TAX**

1. Date of first sale of alcoholic beverages: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
2. Check type of license:  
 Class "A" Club  Class "B" Club  Caterer  Hotel (Entire premises)  
 Hotel/Caterer  Drinking Establishment  Drinking Establishment/Caterer

**PART 10 – CIGARETTE AND TOBACCO TAX**

1. Do you make retail sales of cigarettes over-the-counter, by mail, by phone, or over the internet?  No  Yes If yes, you **must enclose** with this application, a check or money order for **\$25.00 for each location** and provide your e-mail or web page address:  
\_\_\_\_\_
2. Will you be the operator of cigarette vending machines?  No  Yes If yes, you **must enclose** Form CG-83 and list the serial number, location address, and manufacturer's brand name of each machine. Also, **enclose** a check or money order for **\$25.00 for each machine**.
3. Name of company/corporation with whom you have a fuel supply agreement and make retail sale of cigarette and tobacco products: (e.g., Shell, BP, Phillips 66, Conoco). \_\_\_\_\_
4. Name of company/corporation with whom you have a retailing agreement and make retail sale of cigarette and tobacco products: (e.g., Shell, BP, Phillips 66, Conoco). \_\_\_\_\_

**PART 11 – NONRESIDENT CONTRACTOR** (See instructions)

***If registering for more than one contract, enclose a separate page for each contract.***

1. Total amount of this contract: \$ \_\_\_\_\_
2. Required bond:  \$1,000  8% of Contract  4% of Contract (Enclose a copy of the project exemption certificate)
3. List who contract is with: \_\_\_\_\_ Phone Number: \_\_\_\_\_
4. Location of Kansas project: \_\_\_\_\_  
(Street Address) (City) (County)
5. Starting date of contract: \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Estimated contract completion date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
6. Subcontractor's name (If more than one, please enclose an additional page): \_\_\_\_\_  
\_\_\_\_\_  
(Street Address) (City) (State) (Zip Code)
7. Subcontractor's EIN: \_\_\_\_\_ - \_\_\_\_\_
8. Subcontractor's portion of contract: \$ \_\_\_\_\_



# KANSAS REGISTRATION SCHEDULE FOR ADDITIONAL BUSINESS LOCATIONS

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RCN - FOR OFFICE USE  
ONLY

EIN: \_\_\_\_\_ - \_\_\_\_\_

Use this schedule to register a business location in addition to the one listed in Part 4 of Form CR-16. Complete this form for **each** new or additional location. You must provide the following information for each new or additional location so that your customer profile can be maintained with the most current information. A new Kansas customer identification number is not required for additional locations; report all sales for the new or additional location(s) under your current customer identification number.

**Check the box for each tax type, license or registration needed for the location listed below.**

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Retailers' Sales Tax            | <input type="checkbox"/> Tire Excise Tax           | <input type="checkbox"/> Liquor Drink Tax                          |
| <input type="checkbox"/> Retailers' Compensating Use Tax | <input type="checkbox"/> Vehicle Rental Excise Tax | <input type="checkbox"/> Cigarette Vending Machine Permit          |
| <input type="checkbox"/> Consumers' Compensating Use Tax | <input type="checkbox"/> Dry Cleaning Surcharge    | <input type="checkbox"/> Retail Cigarette License                  |
| <input type="checkbox"/> Transient Guest Tax             | <input type="checkbox"/> Liquor Enforcement Tax    | <input type="checkbox"/> Water Protection/Clean Drinking Water Fee |

1. Trade Name of Business: \_\_\_\_\_

2. Business Location: \_\_\_\_\_

(Street Address - Do not enter PO Box)

(City)	(County)	(State)	(Zip Code)
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3. Is the business located within the city limits?  No  Yes If yes, what city? \_\_\_\_\_

4. Describe the primary business activity at this location: \_\_\_\_\_  
Enter business classification NAICS Code (from Publication KS-1500; see instructions on page 6): \_\_\_\_\_

5. Business telephone number: ( ) \_\_\_\_\_ Email Address: \_\_\_\_\_

6. Date location opened under this ownership: Month \_\_\_\_ Day \_\_\_\_ Year \_\_\_\_

7. Do you ship or deliver merchandise to Kansas customers?  No  Yes

8. Will sales be made from various temporary locations?  No  Yes

9. If your business is seasonal, list the months you operate: \_\_\_\_\_

10. Is your business engaged in renting or leasing motor vehicles?  No  Yes Are the leases for more than 28 days?  No  Yes

11. Do you make retail sales of cigarettes over-the-counter, by mail, by phone, or over the internet?  No  Yes If yes, you **must enclose** with this application, a check or money order for **\$25.00 for each location** and provide your e-mail or web page address: \_\_\_\_\_

If you plan to sell cigarettes over the internet, by phone, or via mail order, provide your e-mail or web page address: \_\_\_\_\_

12. Will you be the operator of cigarette vending machines?  No  Yes If yes, you **must enclose** Form CG-83 and list the serial number, location addresses, and manufacturer's brand name of each machine. Also, **enclose** a check or money order for **\$25.00 for each machine**.

13. Is this location a hotel, motel, or bed and breakfast?  No  Yes If yes, number of sleeping rooms available for rent/lease: \_\_\_\_\_

14. Do you sell new tires and/or vehicles with new tires?  No  Yes Estimate your monthly tire tax (\$.25 per tire): \$ \_\_\_\_\_

15. If you are a dry cleaner or laundry retailer, do you have satellite locations or agents in businesses not classified as a dry cleaning or laundry facility?  No  Yes If yes, enclose an additional page listing the name, business type, address, city, state and zip code of each satellite location.

16. If you are registering an additional location for Liquor Drink Tax, enter the date of the first sale of alcoholic beverage at this location:

Month \_\_\_\_ Day \_\_\_\_ Year \_\_\_\_ Check type of license:

- |   |   |   |  |
|---|---|---|--|
| <input type="checkbox"/> Class "A" Club | <input type="checkbox"/> Class "B" Club         | <input type="checkbox"/> Caterer                        | <input type="checkbox"/> Hotel (Entire premises) |
| <input type="checkbox"/> Hotel/Caterer  | <input type="checkbox"/> Drinking Establishment | <input type="checkbox"/> Drinking Establishment/Caterer |  |

17. Are you a public water supplier making retail sales of water delivered through mains, lines, or pipes?  No  Yes

18. Do you make retail sales of motor vehicle fuels or special fuels?  No  Yes If yes, you must also have a Kansas Motor Fuel Retailers License. The application, Form MF-53, is available from our web site or office. Complete separate application for each retail location.

**Send this form and any payments to: Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66625-9000 or fax to: (785) 291-3614.  
For assistance call (785) 368-8222.**

## AFTER YOU APPLY

### YOUR CERTIFICATE OF REGISTRATION

Please allow 2 - 3 weeks for your application to be processed. You will receive a Certificate of Registration or reporting number for each tax type. Post these certificates in a prominent place in your business so your customers know you are properly registered. Many businesses display all of their certificates and licenses in an area by the cash register. Your registration is valid until canceled (at your request), or revoked (by the Director of Taxation) for failure to file and/or pay the taxes due, or failure to post a bond upon request.

### FILING TAX RETURNS

The easiest way to file and pay your business taxes is through our on-line business center at [www.webtax.org](http://www.webtax.org). With this system you can file and pay your sales, use and withholding taxes and also make electronic payments for most other business tax types. All you need to get started in the on-line business center is your Personal Identification Numbers (PINs) assigned to you by the department for each tax type. Please call our Electronic Services staff at 1-800-525-3901 for your PIN assignment.

Alternative electronic payment methods will require you to complete Form EF-101, Authorization for Electronic Funds Transfer. Please complete this form if you decide to pay electronically using ACH Credit, or if you choose to initiate your payments through our touch-tone telephone service. The EF-101 is available from our web site or by calling our Electronic Services office, 1-800-525-3901.

If you are filing paper returns you will begin receiving tax returns from the department in the mail. Each return is preprinted with your reporting number for that tax type, the name and mailing address of your business, the reporting period and due date of that return.

Most Kansas business taxes are due no later than the 25<sup>th</sup> of the month following the end of the reporting period. **IMPORTANT: Taxes are due and penalties for late filing may occur even if you have not received a preprinted return or a payment coupon booklet.** If you opened your business prior to receiving this application, call our office (785-368-8222) to determine if any tax returns are due immediately.

### REPORTING BUSINESS CHANGES

When changes occur in your business, promptly notify the Kansas Department of Revenue. Include your Kansas Tax Account Number, contact name and daytime telephone number on any form or letter reporting changes. You may report changes to our office by phone 785-368-8222 or fax 785-296-3614, or by mailing them to:

Customer Relations  
Kansas Department of Revenue  
915 SW Harrison Street  
Topeka, KS 66625-9000

Please notify us of any of the following business changes. The change of ownership items marked with a star (\*) may require you to obtain a new registration for your business.

1. A change of ownership including:
  - Adding or changing partners or corporate officers. (Complete Form CR-18.)
  - Change in business structure (for example sole proprietor to partnership).
  - Any change in corporate structure requiring a new charter or certificate of authority.
2. Selling or closing the business:
  - List the name of the new owner and address.
  - List the date of sale or closure of business.
3. A change of business name.
4. A change in address:
  - List the new physical street location, the city and county, and whether the new location is inside the city limits.
  - List the new mailing address, including suite, lot or apartment number.
5. Cease to have employees.

## OTHER EMPLOYER REQUIREMENTS

### EMPLOYER IDENTIFICATION NUMBER (EIN)

If you pay wages to one or more employees, or if you are a partnership, corporation, trust, estate, or nonprofit organization, you must have a *federal* Employer Identification Number (EIN). To obtain a federal Employer Identification Number, contact the Internal Revenue Service at 800-829-4933, FAX at 215-516-3990, or visit their web site at [www.irs.gov](http://www.irs.gov).

### KANSAS UNEMPLOYMENT TAX

All Kansas employers are required to file a report with the Kansas Department of Labor to determine the employer's unemployment tax liability. For additional information about your responsibilities under the Kansas Employment Security Law or to obtain the Status Report, contact:

Division of Employment Security  
Kansas Department of Labor  
401 SW Topeka Blvd  
Topeka, KS 66603-3182  
(785) 296-5027  
[www.dol.ks.gov](http://www.dol.ks.gov)

### WORKERS COMPENSATION

Kansas law requires all employers in the state who have, or expect to have, a gross annual payroll of \$20,000 in a calendar year, to insure payment of workers compensation benefits for employees injured on the job. The law exempts agricultural pursuits and wages paid to the employer and family members in determining the \$20,000 threshold.

For more information about your responsibilities for Workers Compensation, contact:

Division of Workers Compensation  
Kansas Department of Labor  
800 SW Jackson, Suite 600  
Topeka, KS 66612-1227  
Phone: (785) 296-3441  
Fax: (785) 296-0839  
[www.dol.ks.gov](http://www.dol.ks.gov)



In addition to the free publications and workshops provided by the Kansas Department of Revenue listed on the back cover, other state and federal agencies will assist you in registering, planning, or obtaining financing for your new business. Many of their programs and publications are free or at low cost.

A statewide directory of small business resources with links to other agencies is available from our web site: [www.ksrevenue.org](http://www.ksrevenue.org), or consult the blue government pages of your phone book for the agency office near you.

#### INTERNAL REVENUE SERVICE

The Internal Revenue Service provides federal tax information. A complete list of IRS publications is found in Publication 910, Guide to Free Tax Services.

- 1-800-829-1040** General Tax Information and Assistance
- 1-800-829-4477** Tele-Tax - Recorded tax information on approximately 140 tax topics.
- 1-800-829-4059** Telecommunications Device for the Deaf

Tax forms and federal publications are available from the IRS by:

- Phone 1-800-829-3676
- Computer [www.irs.gov](http://www.irs.gov)
- FTP [ftp.irs.gov](ftp://ftp.irs.gov)
- Fax 1-703-368-9694

#### KANSAS DEPARTMENT OF COMMERCE

This agency provides a wealth of resource and referral information for businesses.

Kansas Department of Commerce  
1000 SW Jackson, Suite 100  
Topeka, KS 66612-1354  
First Stop Clearinghouse: (785) 296-3803  
Minority Business: (785) 296-3425  
Business Development: (785) 296-5298  
[www.kansascommerce.com](http://www.kansascommerce.com)

#### KANSAS SECRETARY OF STATE

To register a corporation in Kansas, or to obtain corporate annual reports, contact:

Secretary of State  
Memorial Hall, 1<sup>st</sup> Floor, 120 SW 10<sup>th</sup>  
Topeka, KS 66612-1594  
(785) 296-4564  
[www.kssos.org](http://www.kssos.org)

#### SMALL BUSINESS ADMINISTRATION (SBA)

The U.S. Small Business Administration is the only federal agency solely dedicated to serving the needs of America's small businesses. Assistance is provided in the areas of business development, loans, exporting and procurement programs. There are two district offices for Kansas.

271 W. 3<sup>rd</sup>, Suite 2500      323 W. 8<sup>th</sup>, Suite 501  
Wichita, KS 67202-1212      Kansas City, MO 64105  
(316) 269-6616      (816) 374-6701  
[www.sba.gov](http://www.sba.gov)

#### SMALL BUSINESS DEVELOPMENT CENTERS (SBDCS)

These campus-based centers specialize in providing direct one-on-one counseling on small business issues. There are ten regional centers in Kansas.

KSBDC State Office  
214 SW 6<sup>th</sup> St., Suite 301  
Topeka, KS 66603-3719  
(785) 296-6514 or  
**Toll-Free 1-877-62K-SBDC (1-877-625-7232)**  
FAX (785) 291-3261  
[www.fhsu.edu/ksbdc](http://www.fhsu.edu/ksbdc)



State of Kansas  
 Department of Revenue  
 915 SW Harrison  
 Topeka, KS 66612-1588

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 OF REVENUE

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**TAXPAYER ASSISTANCE**

This publication is a general guide and will not address every situation. If you have questions or need additional information, please contact taxpayer assistance at the Kansas Department of Revenue (KDOR).

Taxpayer Assistance Center  
 Docking State Office Building - 1st floor  
 915 SW Harrison St.  
 Topeka, KS 66625-2007

**Phone:** (785) 368-8222  
**Hearing Impaired TTY:** (785) 296-6461  
**Fax:** (785) 291-3614  
**Web Site:** [www.ksrevenue.org](http://www.ksrevenue.org)

Office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

**REQUEST FOR TAX FORMS**


In addition to the publications listed below, KDOR’s web site contains a library of policy information forms, press releases, and other informational notices. (Due to limited state funding KDOR has discontinued the printing of these publications; however all are available from our web site.)

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1500, North American Industry Classification System
- Publication KS-1510, Kansas Sales and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Sales & Use Tax for Motor Vehicle Transactions
- Publication KS-1527, Kansas Sales and Use Tax for Kansas Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes For Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Sales and Use Tax for the Agricultural Industry
- Publication KS-1560, Kansas Tax Guide for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales Tax Jurisdiction Code Booklet
- KW-100, Kansas Withholding Tax Guide

**STATE SMALL BUSINESS WORKSHOPS**

As part of our commitment to provide tax assistance to the business community, Tax Specialists within the Kansas Department of Revenue conduct small business workshops on Kansas taxes at various locations throughout Kansas. Whether you are a new business owner, an existing business owner, or an accountant, these workshops will give you the tools and understanding necessary to make Kansas taxes easier and less time consuming for you. Topics covered include filing and reporting requirements and methods, what is taxable, what is exempt and how to work with the department in collecting and remitting Kansas taxes.

For a schedule of our workshops, visit our web site at [www.ksrevenue.org](http://www.ksrevenue.org) or call 785-368-8222 and request the EDU-70 brochure. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).

 *Your suggestions and comments on this publication are important to us. Please address them to: Taxpayer Education, Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66625-1588 or call (785) 296-2481.*