



# Tax Calendar of Due Dates

This publication lists the due dates of Kansas business and income tax returns. This month-by-month listing will help you plan your personal and business record keeping tasks for the entire tax year. General information, including online services, is also included to make filing and paying Kansas taxes as easy and error free as possible.

The income tax dates are based on a calendar year taxpayer so if your fiscal year is other than a calendar year, adjust the due dates accordingly. *If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.*

If you have questions or need assistance in registering or reporting Kansas taxes, please contact a customer service representative in our office. See back page for taxpayer assistance information.

[ksrevenue.gov](https://ksrevenue.gov)

# GENERAL INFORMATION

## **INCOME TAXES**

### **CORPORATE INCOME TAX RETURNS**

Kansas corporate income tax returns are due one month after the filing deadline established for federal corporate income tax returns. If a federal extension is granted, the Kansas filing deadline is one month after the extended federal due date.

### **ALL OTHER INCOME TAX RETURNS**

All other Kansas income tax returns are due the same date as the federal filing due date. An approved federal extension will also extend the Kansas due date.

Estimated tax payments for all calendar year taxpayers except farmers and fishers are due on the 15th of April, June, September and January of the following tax year.

For most tax types, KDOR (Kansas Department of Revenue) offers electronic methods for filing and paying your taxes. These online services are safe, secure, accurate and free! For the most current electronic information, visit us at: [ksrevenue.gov](https://ksrevenue.gov).

## **BUSINESS TAXES**

Retailers' sales, compensating use, and most excise tax returns are due on the 25th of the month following the end of the reporting period. Reporting periods are assigned based upon the annual amount of tax paid — the greater the tax amount, the more frequent the filing basis. For more information regarding Kansas sales and use tax returns and due dates, refer to **Pub. KS-1510, Kansas Sales Tax and Compensating Use Tax**.

Due dates for withholding tax payments depends on the size of your payroll. The larger your payroll, the larger the Kansas withholding, and therefore the more frequently you will report and pay the tax. Kansas has five filing frequencies — annual, quarterly, monthly, semi-monthly, and quad-monthly. Each filing frequency has a different set of dates. For more information on these filing frequencies and dates, refer to **Pub. KW-100, Kansas Withholding Tax**.

By law, businesses are now required to submit their Sales, Compensating Use and Withholding Tax returns electronically. Kansas offers several electronic file and pay solutions – see our website at [ksrevenue.gov](https://ksrevenue.gov) for the most up-to-date electronic information.

# JANUARY

- 1** Prepaid LP Permit (**Form MF-10**)—annual
- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—December 16-31
- 15** Individual Estimated Income Tax Voucher (**Form K-40ES**)—Voucher 4  
Individual Estimated Income Tax Voucher (**Form K-40ES**)—Farmers or Fishers  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—December  
Sand Royalty Return (**Form SR-89**)—December  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—December
- 20** Consumable Materials tax monthly Report (**Form EC-2**)—December  
Mineral Tax Return - Coal (**Form MT-13**)—November  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—November  
Mineral Tax Return - Natural Gas (**Form MT-05**)—November
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—annual filers (previous year)  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers—October-December  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—December  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—annual filers (previous year)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—quarterly filers—October-December  
December Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—December  
December Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—December  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—December  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—December  
Motor Fuel Distributor Tax Return (**Form MF-52**)—December  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—December  
Motor Fuel Retailer Informational Return (**Form MF-90**)—December  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—December  
Retailers' Sales Tax Return (**Form ST-36**)—annual filers (previous year)  
Retailers' Sales Tax Return (**Form ST-36**)—quarterly filers—October-December  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—December  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—annual filers (previous year)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers—October-December  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—December  
Tire Excise Tax Return (**Form TE-36**)—annual filers (previous year)  
Tire Excise Tax Return (**Form TE-36**)—quarterly filers—October-December  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—December  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—December  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—quarterly filers—October-December  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—annual filers (previous year)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers—October-December  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—December  
Vehicle Rental Excise Tax Return (**Form VR-36**)—annual filers (previous year)  
Vehicle Rental Excise Tax Return (**Form VR-36**)—quarterly filers—October-December  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—December  
Withholding Tax Deposit Report Return (**Form KW-5**)—annual filers (previous year)  
Withholding Tax Deposit Report Return (**Form KW-5**)—quarterly filers—October-December  
Withholding Tax Deposit Report Return (**Form KW-5**)—semi-monthly filers—January 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—December  
Bingo Enforcement Tax Return (**Form BI-1**)—December  
Employer's Annual Withholding Return (**Form KW-3**)  
IFTA Tax Return (**Form MF-85**)—quarterly—October-December  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—December  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—December  
Wage and Tax Statements (**Form W-2**)—mail or distribute to each employee

# FEBRUARY

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—January 16-31
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—January  
Retail Water Protection Fee Return (**Form WP-1**)—quarterly—October-December of previous year  
Sand Royalty Return (**Form SR-89**)—monthly filers—January  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—January
- 20** Consumable Material tax Monthly Report (**Form EC-2**)—monthly filers—January  
Mineral Tax Return - Coal (**Form MT-13**)—December  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—December  
Mineral Tax Return - Natural Gas (**Form MT-05**)—December
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—January  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—  
January Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—monthly filers—January  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—January  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—January  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—January  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—January  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—January  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—January  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—January  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—January  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—January  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—January  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—January  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—January  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—February 1-15
- 28** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—January  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—January  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—January  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—January

# MARCH

- 1** Annual Information Return (**Form 1096**) with accompanying Information Returns (**Form 1099**)  
Individual Income/Food Sales Tax Return (**Form K-40**)—farmers or fishers who did not file a K-40ES by Jan 15
- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—February 16-28
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—February  
Sand Royalty Return (**Form SR-89**)—February  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—February
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—January  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—January  
Mineral Tax Return - Natural Gas (**Form MT-05**)—January
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—February  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—  
February Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—February  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—February  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—February  
Motor Fuel Distributor Tax Return (**Form MF-52**)—February  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—February  
Motor Fuel Retailer Informational Return (**Form MF-90**)—February  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—February  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—February  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—February  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—February  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—February  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—February  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—February  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—March 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—February  
Bingo Enforcement Tax Return (**Form BI-1**)—February  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—February  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—February

# APRIL

**10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—March 16-31

**15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 1 \*  
Corporation Income Tax Return (**Form K-120**) \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 1  
Fiduciary Income Tax Return (**Form K-41**)  
Homestead Refund Claim / Property Tax Relief Claim (**Form K-40H / K-40PT**)  
Individual Estimated Income Tax (**Form K-40ES**)—Voucher 1  
Individual Income Tax /Food Sales Tax Return (**Form K-40**)  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—March  
Local Intangibles Tax Return (**Form 200**)  
Partnership or S Corporation Income Tax Return (**Form K-120S**) \*  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 1 \*  
Privilege Tax Return (**Form K-130**) \*  
Sand Royalty Return (**Form SR-89**)—monthly filers—March  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—March

\* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

**20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—February  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—February  
Mineral Tax Return - Natural Gas (**Form MT-05**)—February

**25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers—January-March  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—March  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—quarterly filers—January-March  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—March  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—monthly filers—March  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—March  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—March  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—March  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—March  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—March  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—monthly filers—March  
Retailers' Sales Tax Return (**Form ST-36**)—quarterly filers—January-March  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—March  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers—January-March  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—March  
Tire Excise Tax Return (**Form TE-36**)—quarterly filers—January-March  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—March  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—quarterly filers—January-March  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—March  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers—January-March  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—March  
Vehicle Rental Excise Tax Return (**Form VR-36**)—quarterly filers—January-March  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—March  
Withholding Tax Deposit Report (**Form KW-5**)—quarterly filers—January-March  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—April 1-15

**30** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—March  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—March  
IFTA Tax Return (**Form MF-85**)—quarterly—January-March  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—March  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—March

# MAY

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—April 16-30
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—April  
Retail Water Protection Fee Return (Form WP-1)—quarterly—January-March  
Sand Royalty Return (**Form SR-89**)—April  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—April
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—April  
Mineral Tax Return - Coal (**Form MT-13**)—March  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—March  
Mineral Tax Return - Natural Gas (**Form MT-05**)—March
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—April  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—  
April Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—April  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—April  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—April  
Motor Fuel Distributor Tax Return (**Form MF-52**)—April  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—April  
Motor Fuel Retailer Informational Return (**Form MF-90**)—April  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—April  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—April  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—April  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—April  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—April  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—April  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—April  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—May 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—April  
Bingo Enforcement Tax Return (**Form BI-1**)—April  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—April  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—April

# JUNE

**10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—May 16-31

**15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 2 \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 2 \*  
Individual Estimated Income Tax (**Form K-40ES**)—Voucher 2  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—May  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 2 \*  
Sand Royalty Return (**Form SR-89**)—monthly filers—May  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—May

\* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

**20** Consumable Material Tax Monthly Report (**Form EC-2**)—monthly filers—May  
Mineral Tax Return - Coal (**Form MT-13**)—April  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—April  
Mineral Tax Return - Natural Gas (**Form MT-05**)—April

**25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—May  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—  
May Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—May  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—May  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—May  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—May  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—May  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—May  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—May  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—May  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—May  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—May  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—May  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—May  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—May  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—June 1-15

**30** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—May  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—May  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—May  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—May



# JULY

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—June 16-30
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—June  
Sand Royalty Return (**Form SR-89**)—June  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—June
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—May  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—May  
Mineral Tax Return - Natural Gas (**Form MT-05**)—May
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers—April-June  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—June  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—quarterly filers—April-June  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—June  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—June  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—June  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—June  
Motor Fuel Distributor Tax Return (**Form MF-52**)—June  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—June  
Motor Fuel Retailer Informational Return (**Form MF-90**)—June  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—June  
Retailers' Sales Tax Return (**Form ST-36**)—quarterly filers—April-June  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—June  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers—April-June  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—June  
Tire Excise Tax Return (**Form TE-36**)—quarterly filers—April-June  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—June  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—quarterly filers—April-June  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—June  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers—April-June  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—June  
Vehicle Rental Excise Tax Return (**Form VR-36**)—quarterly filers—April-June  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—June  
Withholding Tax Deposit Report (**Form KW-5**)—quarterly filers—April-June  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—July 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—June  
Bingo Enforcement Tax Return (**Form BI-1**)—June  
IFTA Tax Return (**Form MF-85**)—quarterly (April-June)  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—June  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—June

# AUGUST

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—July 16-31
- 15** **Individual Income Tax** - Calendar year taxpayers who have a federal four-month extension of time to file from the Internal Revenue Service  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—July  
Retail Water Protection Fee Return (**Form WP-1**)—quarterly—April-June  
Sand Royalty Return (**Form SR-89**)—monthly filers—July  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—July
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—monthly filers—July  
Mineral Tax Return - Coal (**Form MT-13**)—June  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—June  
Mineral Tax Return - Natural Gas (**Form MT-05**)—June
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—July  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—  
July Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—monthly filers—July  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—July  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—July  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—July  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—July  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—July  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—monthly filers—July  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—July  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—July  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—July  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—July  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—July  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—July  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—August 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—July  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—July  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—July  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—July

# SEPTEMBER

**10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—August 16-31

**15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 3 \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 3 \*  
Individual Estimated Income Tax (**Form K-40ES**)—Voucher 3  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—August  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 3 \*  
Sand Royalty Return (**Form SR-89**)—August  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—August

\* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

**20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—July  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—July  
Mineral Tax Return - Natural Gas (**Form MT-05**)—July

**25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—August  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-36**)—monthly filers—August  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—August  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—August  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—August  
Motor Fuel Distributor Tax Return (**Form MF-52**)—August  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—August  
Motor Fuel Retailer Informational Return (**Form MF-90**)—August  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—August  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—August  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—August  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—August  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—August  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—August  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—August  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—September 1-15

**30** Bingo Distributor Tax Return (**Form BI-4**)—August  
Bingo Enforcement Tax Return (**Form BI-1**)—August  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—August  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—August

# OCTOBER

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—September 16-30
- 15** **Individual Income Tax** - Calendar year taxpayers who have a federal six-month extension of time to file from the Internal Revenue Service  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—September  
Sand Royalty Return (**Form SR-89**)—monthly filers—September  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—September
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—monthly filers—March  
Mineral Tax Return - Coal (**Form MT-13**)—August  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—August  
Mineral Tax Return - Natural Gas (**Form MT-05**)—August
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers—July-September  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—September  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-36**)—quarterly filers—July-September  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-36**)—monthly filers—September  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—monthly filers—September  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—September  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—September  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—September  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—September  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—September  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—monthly filers—September  
Retailers' Sales Tax Return (**Form ST-36**)—quarterly filers—July-September  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—September  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers—July-September  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—September  
Tire Excise Tax Return (**Form TE-36**)—quarterly filers—July-September  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—September  
Transient Guest Tax Return (**Form TG-1 / TG-1**)—quarterly filers—July-September  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—September  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers—July-September  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—September  
Vehicle Rental Excise Tax Return (**Form VR-36**)—quarterly filers—July-September  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—September  
Withholding Tax Deposit Report (**Form KW-5**)—quarterly filers—July-September  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—October 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—September  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—September  
IFTA Tax Return (**Form MF-85**)—quarterly—July-September  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—September  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—September

# NOVEMBER

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—October 16-31
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—October  
Retail Water Protection Fee Return (**Form WP-1**)—quarterly—July-September  
Sand Royalty Return (**Form SR-89**)—October  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—October
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—October  
Mineral Tax Return - Coal (**Form MT-13**)—September  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—September  
Mineral Tax Return - Natural Gas (**Form MT-05**)—September
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—October  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-36**)—monthly filers—October  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—October  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—October  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—October  
Motor Fuel Distributor Tax Return (**Form MF-52**)—October  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—October  
Motor Fuel Retailer Informational Return (**Form MF-90**)—October  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—October  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—October  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—October  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—October  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—October  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—October  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—October  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—October 1-15
- 30** Bingo Distributor Tax Return (**Form BI-4**)—October  
Bingo Enforcement Tax Return (**Form BI-1**)—October  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—October  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—October

# DECEMBER

**10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—November 16-30

**15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 4 \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 4 \*  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—November  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 4 \*  
Sand Royalty Return (**Form SR-89**)—monthly filers—November  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—November

\* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

**20** Consumable Material Tax Monthly Report (**Form EC-2**)—Monthly—November  
Mineral Tax Return - Coal (**Form MT-13**)—October  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—October  
Mineral Tax Return - Natural Gas (**Form MT-05**)—October

**25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—November  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-36**)—monthly filers—November  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—monthly filers—November  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—November  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—November  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—November  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—November  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—November  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—monthly filers—November  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—November  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—November  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—November  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—November  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—November  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—November  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—December 1-15

**31** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—November  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—November  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—November  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—November

## TAXPAYER ASSISTANCE

This publication is a general guide and will not address every situation. If you have questions, you may contact the Kansas Department of Revenue:

### By Phone

785-368-8222

### By Mail

Tax Operations  
PO Box 3506  
Topeka KS 66625-3506

### By Appointment

Go to [ksrevenue.gov](https://ksrevenue.gov) to set up an appointment by using the Appointment Scheduler.

*Office hours are 8 a.m. to 4:45 p.m., Monday through Friday.*

## PUBLICATIONS

Below is a **list of publications available on the Kansas Department of Revenue's website**. These publications contain instructions applicable to specific business industries and general information for all business owners.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1223, Kansas Food Sales Tax Rate Reduction
- Publication KS-1510, Kansas Sales Tax 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 Business Taxes for Motor Vehicle Transactions
- Publication KS-1527, Kansas Business Taxes for Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes for Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Business Taxes for Agricultural Industries
- Publication KS-1560, Kansas Business Taxes for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales & Use 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 website**. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).