



# KANSAS Liquor Drink Tax Return Form LD-1

### Need to make a quick payment?

It's simple — pay your liquor drink tax electronically.  
Visit [ksrevenue.gov](http://ksrevenue.gov)  
and log in to the [Kansas Customer Service Center](#).

### GENERAL INFORMATION

- The due date is the 25th day of the month following the ending date of this return.
- You must file** a return even if there were no taxable sales.
- Keep a copy of your return for **your records**.
- Be sure the tax return has been signed and **provide a daytime phone number** on the front of the return.
- Write your tax account number on your check or money order and make payable to Kansas Liquor Drink Tax. Mail your return and payment to: KDOR-Miscellaneous Tax, PO Box 3506, Topeka, KS 66625-3506.
- For assistance contact our office at the address shown to the right or call 785-368-8222.

### SPECIFIC INFORMATION

- RECORDS** of gross receipts from the sale of alcoholic liquor must be kept separate from the records of other retail sales. These records shall be available for inspection by the Secretary of Revenue or his/her duly authorized agents or employees at all reasonable times.
- FREE SAMPLES\*** can only be served by a Class A Club, Class B Club, Drinking Establishment (DE), Hotel, DE/Caterer, and Hotel/Caterer licensees. **\*Free Samples:** Liquor Drink Tax must be paid on the acquisition cost of the alcoholic liquor used in serving free samples.

### LINE - BY - LINE INSTRUCTIONS

- Line 1 – Gross Receipts.** Enter the total gross receipts from all retail sales.
- Line 2 – Gross Receipts.** Enter the total gross receipts from the sale of alcoholic liquor.
- Line 3 – Tax Due This Month.** Amount of tax due for this month (10 percent of line 2).
- Line 4 – Tax Due.** Tax due on free samples\* (10 percent).
- Line 5 – Total Tax Due.** Add lines 3 and 4.
- Line 6 – Credit Memo.** If you received a credit memo from the Kansas Department of Revenue, enter the amount from that memo on line 6. If filing an amended return, enter total amount previously paid for this filing period.
- Line 7 – Amount Tax Due.** Amount of total tax due (line 5 minus line 6.)
- Line 8 – Penalty.** If filing a late return, enter the amount of penalty due. See our [website](#) for current penalty rates.
- Line 9 – Interest.** If filing a late return, enter the amount of interest due. See our [website](#) for current interest rates.
- Line 10 – Total Amount Due.** Add lines 7, 8, and 9 and enter result.

### TAXPAYER ASSISTANCE

If you have questions or need assistance completing this form, contact our office.

**By Mail**  
Taxpayer Assistance Center  
PO Box 3506  
Topeka, KS 66625-3506  
Phone: 785-368-8222

**By Appointment**  
Go to [ksrevenue.gov](http://ksrevenue.gov) to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

..... Detach and send with payment .....

## LD-1 Liquor Drink Tax Return

(Rev. 12-21)

FOR OFFICE USE ONLY

Tax Account Number		EIN	
021-	F		
Beginning Date	Ending Date	Due Date	Jurisdiction Code
Business Name			
Mailing Address			
City	State	Zip Code	
Signature		Contact Phone Number	

- Gross Receipts from all retail sales
- Gross Receipts from sale of alcoholic liquor
- Tax due on alcoholic liquor sales (10%)
- Tax due on free samples\* (10%)
- Total tax due (add lines 3 & 4)
- Credit memo
- Amount of tax due (line 5 minus line 6)
- Penalty
- Interest
- Total amount due (add lines 7, 8 & 9)

Date Business Closed  Amended Return  Additional Return  Name or Address Change

Payment Amount \$

493017

LD-1 4930

