



Kansas Department of Revenue  
Alcoholic Beverage Control Division  
915 S.W. Harrison Street, Room 214  
Topeka, KS 66625-3512  
Phone: 785-296-7015 Fax: 785-296-7185

## KANSAS FARM WINERY MONTHLY GALLONAGE TAX RETURN AND SALES REPORT INSTRUCTIONS

### **WHO IS REQUIRED TO USE THIS FORM?**

Pursuant to K.S.A. 41-501 and K.S.A. 41-208, all licensed Kansas Farm Wineries are required to file a monthly gallonage tax return with payment, if any tax is due, and file a monthly sales report by the due date.

### **DUE DATE:**

The tax return, payment and report are due on or before the 15<sup>th</sup> day of the following calendar month. Gallonage tax is due at the time the farm winery **bottled** domestic table wine and/or domestic fortified wine and **not** during the manufacturing process **or** at the time of sale.

### **INSTRUCTIONS TO COMPLETE THE FARM WINERY GALLONAGE TAX RETURN:**

1. Enter the month, year, FEIN, license number, farm winery name, demographic and contact information.
2. **NO WINE WAS BOTTLED THIS REPORT PERIOD CHECKBOX:**  
If no wine was bottled during the report period, check the box by "No wine was bottled this report period". You are required to file this return even if no wine is bottled. Enter a "zero" in the "Total Gallonage Tax Due" box at the bottom of the form.
3. **DOMESTIC WINE WAS BOTTLED SOLELY AND EXCLUSIVELY FOR SACRAMENTAL PURPOSES THIS REPORT PERIOD CHECKBOX:**  
Domestic wine manufactured solely and exclusively for sacramental purposes shall not be subject to gallonage tax. If such wine was bottled, check the box by "Domestic wine was bottled solely and exclusively for sacramental purposes this report period" and enter the number of gallons bottled next to the corresponding product type.
4. **GALLONAGE TAX CREDIT CARRIED FORWARD CHECKBOX:**  
If you have a tax credit from a previous report period, check the box by "Gallonage tax credit carried forward". Enter the amount of the tax credit next to "Amount".
5. **GALLONAGE TAX COMPUTATION:**
  - a. Enter the total number of GALLONS that you are reporting for the corresponding PRODUCT TYPE (Domestic Fortified Wine and/or Domestic Table Wine) and product CODE (01-02) in the GALLONS column.
  - b. Multiply each number of gallons by the corresponding TAX RATE and enter that amount in the appropriate TAX AMOUNT column.
  - c. In the TAX AMOUNT column, subtract product type CODE 02 from the product type CODE 01 and enter the difference in the TAX DUE column.
  - d. Add the TAX DUE amounts together and enter the sum in the GALLONAGE TAX DUE box.
  - e. If a credit is being applied from a previous report period, enter the amount in the CREDIT FROM PREVIOUS REPORT PERIOD box.
  - f. Subtract the CREDIT FROM PREVIOUS REPORT PERIOD amount from the GALLONAGE TAX DUE amount and enter the difference in the TOTAL GALLONAGE TAX DUE box.
6. Sign the completed Gallonage Tax Return on the signature line, enter your title in the space provided and the date you signed the form.

### **PAYMENT OF GALLONAGE TAX:**

Two options are available to remit your Gallonage Tax payment.

1. Conventional Payment. Remit payment in the form of a check, bank draft or money order payable to the Kansas Department of Revenue.
2. Electronic Funds Transfer (EFT). You must complete the authorization form for EFT (EF-101) prior to using this payment method.

### **I HAVE PAID MY GALLONAGE TAX USING THE EFT OPTION CHECKBOX:**

If you have paid your gallonage tax using the EFT option, check the box by "I have paid my gallonage tax using the EFT option."

### **EXPLANATION OF CODES:**

01=Total Wine Bottled. Gallonage Tax is calculated at the time the product is transferred from the fermenting area into the bottle or container.

02=Shipments to Out-of-State Wholesalers. Domestic Wine manufactured in Kansas that is shipped out-of-state for sale and consumption is tax exempt. Bills of lading are subject to review by the Director.



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**INSTRUCTIONS TO COMPLETE THE FARM WINERY MONTHLY SALES REPORT:**

1. Enter the month, year and your FEIN.
2. **SCHEDULE A – SALES:**
  - a. If you have no sales to report this month, check the box by “I have no sales to report this month”.
  - b. To report sales, enter the total number of bottles sold to each license/permit type and consumers for the report period. If the size sold is not listed, enter the size and quantity sold in the “Other” column.  
**Off-Premise Licensees.** Sales to licensed Retail Liquor Stores.  
**On-Premise Licensees.** Sales to licensed Clubs, Drinking Establishments and Caterers. Include sales from your Farm Winery license to your Drinking Establishment and/or Caterer license.  
**Consumers.** Sales at the Farm Winery or Farm Winery Outlet store(s). Do not include Kansas Winery Shipping Permit Sales.  
**Non-Beverage User Permittees.** Requires a Non-Beverage User permit to conduct sale.
3. **SCHEDULE B – SAMPLES:**
  - a. If no samples were used this month, check the box by “No samples were given this month”.
  - b. Enter the total number of bottles used for samples for each size listed. If the size is not listed, enter the size and number of bottles used in the “Other” column. Include samples given at your Farm Winery Outlet store(s).
4. **SCHEDULE C – SALES TO DISTRIBUTORS:**
  - a. If you have no sales to in-state and/or out-of-state distributors this month, check the box by “I have no sales to Distributors to report this month”.
  - b. To report in-state and/or out-of-state Distributor sales, enter the Distributor Name, Invoice Date, Invoice Number, Purchase Order Number and Invoice Total Amount for each sale to a distributor. **DO NOT SEND INVOICES. All records shall be maintained for three years and shall be available for inspection by the Director or any agent or employee of the Director or Secretary upon request.**
5. **SCHEDULE D – KANSAS SPECIAL ORDER SHIPPING LICENSE SALES:**

*These sales require a valid Kansas Special Order Shipping license.*

  - a. If you do not have a Kansas Special Order Shipping license, check the box by “I do not have a Kansas Special Order Shipping license”.
  - b. If you have a Kansas Special Order Shipping license and do not have shipments to Kansas consumers, check the box by “I have no Kansas Special Order Shipping license sales to report this month”.
  - c. To report sales, enter the Customer Name, Address, Quantity, Size and Order Total for each shipment. Do not include any gallonage tax, liquor enforcement tax or shipping charges.
6. **SCHEDULE E – KANSAS FARMERS’ MARKET SALES PERMIT SALES:**

*These sales require a valid Kansas Farmers’ Market Sales Permit.*

  - a. If you do not have a Kansas Farmers’ Market Sales permit, check the box by “I do not have a Kansas Farmers’ Market Sales permit”.
  - b. If you have a Kansas Farmers’ Market Sales permit and do not have farmers’ market sales, check the box by “I have no Kansas Farmers’ Market Sales permit sales to report this month”.
  - c. To report sales, enter the Date and location of the farmers’ market, Quantity sold and enter your Total Sales for each farmers’ market.
7. Sign the completed report on the signature line, enter your title in the space provided and the date you signed the form.

**FILING OF GALLONAGE TAX RETURN AND SALES REPORT:**

Send the completed Kansas Farm Winery Monthly Gallonage Tax Return and Sales Report to the address at the top of the form on or before the 15<sup>th</sup> day of the following calendar month. Either attach your check, bank draft or money order to the form or check the “I have paid my gallonage tax using the EFT option” checkbox.

**CONTACT INFORMATION:**

Questions may be directed to the ABC Marketing Unit.  
Phone: 785-296-7015  
E-mail: ABC\_Marketing\_Unit@kdor.state.ks.us



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**KANSAS FARM WINERY MONTHLY GALLONAGE TAX RETURN AND SALES REPORT**

MONTH: \_\_\_\_\_ FEIN: \_\_\_\_\_ - \_\_\_\_\_  
 YEAR: \_\_\_\_\_ LICENSE: 30- \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

FARM WINERY NAME: _____	
ADDRESS: _____	
CITY/STATE: _____	ZIP CODE: _____
CONTACT PERSON: _____	
E-MAIL ADDRESS: _____	

- No wine was bottled this report period.
- Domestic wine was bottled solely and exclusively for sacramental purposes this report period.  
 Domestic Fortified Wine \_\_\_\_\_ gallons bottled.  
 Domestic Table Wine \_\_\_\_\_ gallons bottled.
- Gallonage tax credit carried forward. Amount: \$ \_\_\_\_\_

PRODUCT TYPE:	CODE:	GALLONS BOTTLED:		TAX RATE:		TAX AMOUNT:		TAX DUE:
Domestic Fortified Wine 14.1% to 20% ABV (GFWF)	01		X	\$0.75 / Gallon	+	\$	=	
	02		X		-	\$		

PRODUCT TYPE:	CODE:	GALLONS BOTTLED:		TAX RATE:		TAX AMOUNT:		TAX DUE:
Domestic Table Wine 14.% ABV or less (GFWL)	01		X	\$0.30 / Gallon	+	\$	=	
	02		X		-	\$		

<b>GALLONAGE TAX DUE</b>	\$
<b>CREDIT FROM PREVIOUS REPORT PERIOD -</b>	\$
<b>TOTAL GALLONAGE TAX DUE =</b>	\$

I have paid my gallonage tax using the EFT option.

**CODES:**  
 01 = Total Gallons of Wine Bottled  
 02 = Shipments to Out-of-State Wholesalers and/or Non-Beverage User Permittees

I declare under penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete return. In addition, I am exempt from gallonage tax imposed on domestic wine I have manufactured because it was shipped out-of-state for sale and consumption outside of Kansas.

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_  
Indicate whether individual owner, member of firm, or title if officer of corporation.



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MONTH: \_\_\_\_\_ YEAR: \_\_\_\_\_ FEIN: \_\_\_\_\_ - \_\_\_\_\_

**SCHEDULE A - SALES:**

I have no sales to report this month.

Type of Sale	Total Number of Bottles:			
	375ml	750ml	1.5LT	Other
Off-Premise Licensees				
On-Premise Licensees				
Consumers				
Non-Beverage User Permittees <sup>1</sup>				

**SCHEDULE B - SAMPLES:**

No samples were given this month.

Tasting Samples	Total Number of Bottles:			
	375ml	750ml	1.5LT	Other
Samples				

**SCHEDULE C - SALES TO DISTRIBUTORS:**

I have no sales to Distributors to report this month.

Distributor Name	Invoice Date	Invoice Number	Purchase Order Number	Invoice Total
				\$
				\$
				\$
				\$

**SCHEDULE D - KANSAS SPECIAL ORDER SHIPPING LICENSE<sup>2</sup> SALES:**

I do not have a Kansas Special Order Shipping license.

I have no Kansas Special Order Shipping license sales to report this month.

Customer Name	Address	Quantity	Size	Order Total
				\$
				\$
				\$
				\$

**SCHEDULE E- KANSAS FARMERS' MARKET SALES PERMIT<sup>3</sup>**

I do not have a Kansas Farmers' Market Sales Permit.

I have no Kansas Farmers' Market Sales Permit sales to report this month.

Date	Location	Quantity	Order Total
			\$
			\$
			\$

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

1 - Attach a copy of the Non-Beverage User Permit to your report  
 2 - Requires Kansas Special Order Shipping License  
 3 - Requires Kansas Farmers' Market Sales Permit