



Vehicle Leases Retailers' Compensating Use Tax (CT-114)

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GENERAL INFORMATION

- The due date is the 25th day of the month following the ending date of this return.
- Keep a copy of your return for your records.
- You must file a return even if there were no taxable sales.
- Write your Tax Account Number on your check or money order and make payable to Retailers' Compensating Use Tax. Send your return and payment to: Kansas Department of Revenue, PO Box 3506, Topeka KS 66601-3506

PART I

(complete Part III, then Part II before completing Part I)

- Line 1.** Enter gross sales of vehicles leases from Part III, line 9.
If your filing frequency is prepaid monthly, lines 2 and 3 must be completed. If your filing frequency is not prepaid monthly, skip lines 2 and 3 and proceed to line 4.
- Line 2.** If your filing frequency is prepaid monthly, enter the amount of the estimated tax due for the current calendar month of this return. A retailer whose total tax liability exceeds \$40,000 in any calendar year is required to pay the sales tax liability for the first 15 days of each month or before the 25th day of that month. A retailer will be in compliance with this requirement if, on or before the 25th day of the month, the retailer paid 90% of the liability of that 15 day period, or 50% of the tax liability for the same month of the previous year. **Do not enter an amount less than zero.**
- Line 3.** If your filing frequency is prepaid monthly, enter the estimated amount from line 2 of last month's return.
- Line 4.** Add lines 1 and 2, and subtract line 3. Enter result.
- Line 5.** Enter the amount from any credit memorandum issued by the Department of Revenue. If filing an amended return, enter the total amount previously paid for this filing period.
- Line 6.** Subtract line 5 from line 4 and enter the result on line 6.
- Line 7.** If filing a late return, enter the amount of penalty due (see ksrevenue.org for current rates).
- Line 8.** If filing a late return, enter the amount of interest due (see ksrevenue.org for current rates).

Line 9. Add lines 6, 7 and 8 and enter the result.

PART II (Deductions)

Complete lines A through C and enter the sum on line D. Other allowable deductions must be itemized. Use a separate schedule if necessary.

PART III (Location Breakdown)

- If more space is needed, complete Part III Supplement Schedule.
- Taxing Jurisdiction.** Enter the name of the city, county and jurisdiction code in which tax is due.
- Column 1.** Enter the jurisdiction that coincides with the name of the city/county where the Kansas customer took delivery/possession of the purchased item(s). (Refer to your Jurisdiction Code Booklet, Pub. KS-1700.)
- Column 2.** Enter the total gross vehicle leases during the tax period, both taxable and non-taxable. DO NOT include the sales taxes collected in this figure.
- Column 3.** Enter the allowable deductions. All deductions entered in column 3 must be included in Part II.
- Column 4.** Subtract column 3 from column 2 for each line. Enter result in Column 4 for each tax jurisdiction.
- Column 5.** Enter the appropriate tax rate (see Pub. KS-1700).
- Column 6.** Multiply column 4 by column 5 for each tax jurisdiction.
- Line 7.** Enter the sum of column 6.
- Line 8.** Enter the sum of all Part III supplement pages. Enter the total number of supplement pages included with this return. (Front and back pages are counted as separate pages.)
- Line 9.** Add lines 7 and 8. Enter the total on line 9 and on line 1 of Part I.

TAXPAYER ASSISTANCE

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

By mail
Tax Operation
PO Box 3506
Topeka KS 66625-3506

Walk-in
Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave.
Topeka, KS 66612-1103

Phone: 785-368-8222
Fax: 785-291-3614
ksrevenue.org

CT-114

(Rev. 5/08)

Kansas Vehicle Leases Retailers' Compensating Use Tax Return

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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453003



Business Name		
Mailing Address		
City	State	Zip Code
Date Business Closed <input type="text"/>	Amended Return <input type="checkbox"/>	Additional Return <input type="checkbox"/>
Name or Address Change <input type="checkbox"/>		

Tax Account Number	<input type="text"/>		
EIN	<input type="text"/>		
Due Date	<input type="text"/>		
Tax Period	MM	DD	YY
Period Beginning Date	<input type="text"/>	<input type="text"/>	<input type="text"/>
Period Ending Date	<input type="text"/>	<input type="text"/>	<input type="text"/>

Part I

- 1. Total Tax (From Part III), line 9
- 2. Estimated Tax Due For Next Month (See instructions)
- 3. Estimated Tax Paid Last Month (See instructions)
- 4. Total Tax (Add lines 1 and 2, and subtract line 3)
- 5. Credit Memo (See instructions)
- 6. Subtotal (Subtract line 5 from line 4)
- 7. Penalty
- 8. Interest
- 9. Total Amount Due (Add lines 6, 7 and 8)

<input type="text"/>	1
<input type="text"/>	2
<input type="text"/>	3
<input type="text"/>	4
<input type="text"/>	5
<input type="text"/>	6
<input type="text"/>	7
<input type="text"/>	8
<input type="text"/>	9

Part II Deductions

- A. Vehicle leases to the U.S. Government
- B. Vehicle leases to hospitals & education institutions
- C. Other allowable deductions
- D. Total deductions

<input type="text"/>	A
<input type="text"/>	B
<input type="text"/>	C
<input type="text"/>	D

I certify this return is correct.

Signature _____

Do Not Detach This Voucher

CT-114V

(Rev.5/08)

Kansas Vehicle Leases Retailers' Compensating Use Tax Voucher

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Business Name		
Mailing Address		
City	State	Zip Code

Tax Account Number	<input type="text"/>		
EIN	<input type="text"/>		
Due Date	<input type="text"/>		
Tax Period	MM	DD	YY
Period Beginning Date	<input type="text"/>	<input type="text"/>	<input type="text"/>
Period Ending Date	<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount from line 2, above	<input type="text"/>		
Subtract line 2 from line 9 and enter here	<input type="text"/>		

Daytime Phone Number: _____

Payment Amount

\$

411803

Kansas Vehicle Leases Retailers' Compensating Use Tax Return



Business Name	
Tax Account Number	EIN

Period Beginning Date	MM	DD	YY
Period Ending Date			

Taxing Jurisdiction Name of City/County	(Column 1) Code	(Column 2) Gross Vehicle Leases	(Column 3) Deductions	(Column 4) Net Vehicle Leases	(Column 5) Combined Tax Rate %	(Column 6) Net Tax



Total Number of supplemental pages included with this return.

7. Total Net Tax (Part III).

8. Sum of additional Part III supplemental pages.

9. Total Tax (Add lines 7 and 8. Enter result here and on line 1, Part I).

