

Division of Taxation  
120 SE 10<sup>th</sup> Avenue  
PO Box 3506  
Topeka KS 66601-3506



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Laura Kelly, Governor

## Taxation Fees & Procedures

**Principle Office:** Scott State Office Building  
120 SE 10th Avenue  
Topeka, KS 66601-3506

**Office Hours:** 8 a.m. to 4:45 p.m. weekdays  
(except official state holidays)

**Official Custodian:** Sarah Fulton

**Other Custodians:** Director of Taxation  
Channel Management Core Process Manager  
Customer Relations Core Process Manager  
Compliance Management Core Process Manager  
Federal/State Coordinator

### Record Fees:

Income Tax Return	\$5.00
Homestead Claim	\$5.00
Food Sales Tax Refund	\$5.00
Withholding Tax Return	\$5.00
Sales Tax Return	\$5.00
Kansas Corporate Income Tax Return	\$20.00
Kansas Privilege Tax Return	\$20.00
Kansas Sub Chapter S Return	\$20.00
*Federal Corporate Income Tax Return	\$20.00
Copy of Cancelled Refund Check	\$5.00
Copy of Tax Warrant	\$15.00
Copy of Satisfaction of Judgment	\$5.00

\*The department will provide the portion(s) of the federal corporate income tax return submitted to the department by the taxpayer.

## Policies & Requirements

**Written Request:** The Kansas Department of Revenue requires a written request for access or copies of tax records. Such written request shall state the requester's name and address, the type and period of the tax returns being requested, i.e. Individual Income Tax Return for tax year 2000, Sales Tax Return for November 1999, etc., and indicate the requester's right to access. Optionally, to aid in contacting the requester, a daytime telephone number should be provided.

Identification of records sought must be as specific as possible to aid in identifying the record requested.

A Social Security Number (SSN) or federal employee identification number (FEIN) should be provided so that the department can properly identify the requested tax record(s).

Income tax and excise (sales) tax records are considered confidential pursuant to K.S.A. 79-3234 and K.S.A. 75-5133 respectively. Generally, a requester has a right to access tax records if they:

- are requesting a copy of their own tax return;
- have power of attorney (POA) for the taxpayer and submit a copy of the POA with the request;
- are an authorized agent of the taxpayer; or
- have provided a “proper judicial order”, such as a subpoena, to the Official Records Custodian, requesting that the Kansas Department of Revenue produce such records.

Requests will be honored for documents in existence at the time of the request. Documents may not be requested prospectively.

**Request Forms:** The Kansas Department of Revenue has developed the following record request form:

- DO 41 Request for copy or Access (Kansas Tax Records)

A copy of this form is available on the Kansas Department of Revenue Web site at [www.ksrevenue.org](http://www.ksrevenue.org).

This form was designed to assist the requester in submitting all the necessary information so that the department can determine the requester’s right to access. Written requests submitted to the department in other formats will not be denied; however, the department may need to gather additional information.

**Response Time:** The agency will act on requests as soon as possible; however, if it appears it will take some time to provide records or notification of fees is required, a response will be provided within three business days of the request, estimating fees and providing further information regarding the agency’s ability and plans to provide the requested records.

**Fees:** The fees were set in accordance with K.S.A. 74-2022, which authorizes the Secretary of Revenue to “fix, charge and collect fees to provide access to or to furnish copies of data constituting public records in the vehicle information processing system (VIPS), the Kansas computer assisted mass appraisal system (KS CAMA) and other electronic database systems of the Department of Revenue. All such fees shall be fixed in order to recover all or part of the costs incurred to operate, maintain and improve the specific electronic database system in which the data are stored or maintained, including the costs incurred to provide access to or furnishing copies of such data. The fees fixed pursuant to this section shall not be subject to the provisions of K.S.A. 45-219 and amendments thereto.”

The agency reserves the right to require any fixed fees for access to or copies of tax records be received before work is performed to produce the records in order to insure payment. If necessary, the agency will provide an estimate of fees to be charged prior to providing records, and where such estimate is provided, fees actually charged shall not exceed such estimate. Fees may be waived at the discretion of the Secretary of Revenue, Official Records Custodian or the Division Directors. Criteria for waiver include but are not limited to the size and clarity of the request, availability of records, difficulty and time required to access the records and whether the use or distribution of the records is determined, by the Secretary of Revenue or custodians, to significantly benefit the Kansas Department of Revenue and/or the general public.

**Faxing Records & Air Express Delivery:** Generally, records may be faxed if the request is for records that are not confidential or restricted, the record consists of fewer than 15 pages and are a standard page size, and fax time and facilities are readily available at the time. Tax records are confidential records and as a general rule will not be faxed. However, whether and to what extent records will be faxed is at the sole discretion of the custodians. If air express delivery is requested, it shall be up to the requester to pay all fees for such delivery. Payment for this service must be made directly to the air express delivery service.

**Published Records:** The Kansas Department of Revenue has made several reports and publications available to the public on the Internet. The Web address is: [www.ksrevenue.org](http://www.ksrevenue.org).