

Frequently Asked Questions Filing Frequency Changes

Why is my filing frequency being changed?

The Kansas Department of Revenue annually reviews the reporting history of each Kansas business tax customer to ensure their filing frequency is within statutory guidelines. This filing frequency determination applies to both sales tax (K.S.A. 79-3607) and withholding tax (K.S.A. 79-3298). A notice of proposed filing frequency changes is mailed to the affected customers prior to January 1st.

Filing frequency is based on the amount of tax liability incurred during the preceding calendar year. If there is no previous filing history the filing frequency is based on estimated filing. The department is authorized to modify the filing schedule for any business when the current schedule is inaccurate.

What are the filing frequency statutory guidelines for sales tax and withholding tax?

Sales Tax (effective January 1, 2018):

Annual Tax Liability	Filing Frequency	Return Due Date
\$0 - \$400	Annual	On or before January 25th of the following year.
\$400.01 - \$4,000	Quarterly	On or before the 25th of the month following the end of the calendar quarter— April 25, July 25, October 25, January 25.
\$4,000.01 - \$40,000	Monthly (Seasonal)	25th of the following month - a January return is due by February 25
\$32,000.01 and above	Pre-paid Monthly	First 15 day's of the current months' liability is due on or before the 25th of that month

Withholding Tax:

Annual Amount Withheld	Filing Frequency	Reporting Period	Return Due Date
\$0 - \$200	Annual	Jan – Dec	January 25 of the following year
\$200.01 - \$1,200	Quarterly	Three months	25th of the month following the close of the quarter
\$1,200.01 - \$8,000	Monthly	Each month	15th day of the month following the reporting period
\$8,000.01 - \$100,000	Semi-Monthly	1st to the 15th	25th of the same month
		16th to last day of each month	10th of the next month
\$100,000.01 and above	Quad Monthly	Within three banking days of the 7th, 15th, 21st and last day of the month	Electronic Funds Transfer payment required

When will my filing frequency change go into effect?

Changes take effect January 1 of the upcoming year.

What if I have questions about my filing frequency or about my tax filing?

For tax assistance call 1-785-368-8222.