



KANSAS Liquor Drink Tax Return

Form LD-1 (Rev. 10-18)

Need to make a quick payment?

It's simple — pay your liquor drink tax electronically.
Visit ksrevenue.org
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 758573, Topeka, KS 66675-8573.
- 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.

Taxpayer Assistance Center
PO Box 758573
120 E 10th Avenue, Topeka, KS 66675-8573
Phone: 785-368-8222
www.ksrevenue.org

..... Detach and send with payment

LD-1
(7-17)

Liquor Drink Tax Return

FOR OFFICE USE ONLY

| | | | |
|-----------------------------------|-------------|----------------------|-------------------|
| Tax Account Number 021- | | EIN 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