

INSTRUCTIONS FOR MOTOR FUEL DISTRIBUTORS TAX RETURN

This report must be prepared for each calendar month and must be postmarked on or before the 25th of the following month. If you have no receipts or imports during the month, write across the face of the report "No motor vehicle fuels or special fuels received (or imported) this month". Failure to report as specified will cause the addition of penalty at 5% of the tax and interest at the appropriate rates as found on our website: <https://www.ksrevenue.org/pandi.html>. **ROUND GALLONS TO THE NEAREST WHOLE GALLON - DO NOT ROUND DOLLAR FIGURES (INCLUDE CENTS)**. All supporting schedule(s) need to be completed prior to completing the MF-52 and must accompany the MF-52 when filed.

1. Receipts - Enter the total net gallons of gasoline, gasohol and special fuel received or imported, Schedule 2 and/or Schedule 3 less Schedule 6. (Include dyed diesel fuel received if applicable. Sales to other licensed distributors are not to be included in line 1 of the return nor in any other lines of the tax return. However, a schedule of disbursements must be completed for these sales).
2. Deductions - Enter the deductions that apply to your business. Use net gallons only.
 - a) Exports - Net gallons of fuel exported from Kansas, Schedule 7. (Dyed diesel is not to be included. All dyed diesel is reported on line 2(d). If dyed diesel is exported, you must include a schedule of disbursements for this fuel).
 - b) U.S. Government - Net gallons of fuel sold to the U.S. Government, Schedule 8. (Dyed diesel is not to be included. All dyed diesel is reported on line 2(d). If dyed diesel is sold to the U.S. Government, you must include a schedule of disbursements for this fuel.)
 - c) Aviation - Net gallons of fuel sold for aviation purposes, Schedule 9.
 - d) Dyed Diesel - Net gallons of dyed diesel fuel received for the month - these gallons should be the same gallons included in line 1.
 - e) Total of lines 2(a) through 2(d).
3. Net gallons after deduction - (line 1 'Total net gallons' minus line 2(e) 'Total deductions').
4. Sales to consumers in tank car, transport, or pipeline lots - Net gallons of taxable fuel sold directly to consumers, Schedule 10. (These gallons are subject to fuel tax but cannot be used when computing the handling allowance.)
5. Net gallonage on which allowance applies - (line 3 'Net gallons after deduction' minus line 4 'Sales to consumers').
6. Handling allowance - Use 2.5% of line 5 for total gallons of gasoline, gasohol and special fuel.
Importers are not allowed a handling allowance.
7. Deduction for Alternative Fuel (Total gallons from line 5 of Schedule(s) 13).
8. Gallons subject to tax - (line 3 'Net gallons after deductions' minus line 6 'Handling allowance' minus line 7 'Deductions for Alternative').
9. Tax - (line 8 'Gallons subject to tax' multiplied by the tax rate found at the top of each column).
10. Sum of total tax due.
 - 10a) Total of gas (line 9) plus Total of gasohol (line 9).
 - 10b) Total of special fuel (line 9).
11. Penalty and interest - If filing a late return, add penalty at 5% of the tax and interest at the appropriate rates as found on our website: <https://www.ksrevenue.org/pandi.html>
12. Total Amount Due - (line 10 'Tax' plus line 11 'Penalty & Interest').
 - 12(a). Gas and Gasohol
 - 12(b). Diesel
13. Amount Remitted: Payable to the Director of Taxation (Total of line 12(a) 'Total Gas & Gasohol Amount Due' plus line 12(b) 'Total Special Fuel Amount Due').

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