Tax Calendar of Due Dates

This publication lists the due dates of Kansas business and income tax returns. This month-by-month listing will help you plan your personal and business record keeping tasks for the entire tax year. General information, including online services, is also included to make filing and paying Kansas taxes as easy and error free as possible.

The income tax dates are based on a calendar year taxpayer so if your fiscal year is other than a calendar year, adjust the due dates accordingly. *If any due date falls on a Saturday, Sunday or legal holiday, substitute the next regular workday.*

If you have questions or need assistance in registering or reporting Kansas taxes, please contact a customer service representative in our office. See back page for taxpayer assistance information.

[ksrevenue.org](http://ksrevenue.org)
GENERAL INFORMATION

INCOME TAXES
Income tax returns are due the 15th day of the 4th month following the end of the tax year. For a calendar year taxpayer (tax year of January 1 - December 31), the due date is April 15. An approved federal extension will also extend the Kansas due date. Estimated tax payments for all calendar year taxpayers except farmers and fishers are due on the 15th of April, June, September and January of the following tax year.

For most tax types, KDOR (Kansas Department of Revenue) offers electronic methods for filing and paying your taxes. These online services are safe, secure, accurate and free! For the most current electronic information, visit us at: ksrevenue.org.

BUSINESS TAXES
Retailers’ sales, compensating use, and most excise tax returns are due on the 25th of the month following the end of the reporting period. Reporting periods are assigned based upon the annual amount of tax paid — the greater the tax amount, the more frequent the filing basis. For more information regarding Kansas sales and use tax returns and due dates, refer to Pub. KS-1510, Kansas Sales Tax and Compensating Use Tax.

Due dates for withholding tax payments depends on the size of your payroll. The larger your payroll, the larger the Kansas withholding, and therefore the more frequently you will report and pay the tax. Kansas has five filing frequencies — annual, quarterly, monthly, semi-monthly, and quad-monthly. Each filing frequency has a different set of dates. For more information on these filing frequencies and dates, refer to Pub. KW-100, Kansas Withholding Tax.

By law, businesses are now required to submit their Sales, Compensating Use and Withholding Tax returns electronically. Kansas offers several electronic file and pay solutions – see our website at ksrevenue.org for the most up-to-date electronic information.
**JANUARY**

1

Prepaid LP Permit (Form MF-10)—annual

Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, December 16-31

10

Individual Estimated Income Tax Voucher (Form K-40ES)—Voucher 4
Individual Estimated Income Tax Voucher (Form K-40ES)—Farmers or Fishers
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—December
Sand Royalty Return (Form SR-89)—December
Withholding Tax Deposit Report (Form KW-5)—monthly filers, December

15

Consumable Material Tax Monthly Report (Form EC-2)—December
Mineral Tax Return - Coal (Form MT-13)—November
Mineral Tax Return - Crude Oil (Form MT-05a)—November
Mineral Tax Return - Natural Gas (Form MT-05)—November

20

Consumers’ Compensating Use Tax Return (Form CT-10U)—annual filers, previous year
Consumers’ Compensating Use Tax Return (Form CT-10U)—quarterly filers, October-December
Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers, December
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—annual filers, previous year
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—quarterly filers, October-December
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers, December
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—December
Liquor Drink Tax Return (Form LD-1/ LD-1V)—December
Liquor Enforcement Tax Return (Form LE-3/ LE-3V)—December
Motor Fuel Distributor Tax Return (Form MF-52)—December
Motor Fuel Manufacturer Tax Return (Form MF-111)—December
Motor Fuel Retailer Informational Return (Form MF-90)—December
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—December
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—annual filers, previous year
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—quarterly filers, October-December
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers, December
Retailers’ Compensating Use Tax Return (Form CT-9U)—annual filers, previous year
Retailers’ Compensating Use Tax Return (Form CT-9U)—quarterly filers, October-December
Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers, December
Tire Excise Tax Return (Form TE-1)—annual filers, previous year
Tire Excise Tax Return (Form TE-1)—quarterly filers, October-December
Tire Excise Tax Return (Form TE-1)—monthly filers, December
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers, December
Transient Guest Tax Return (Form TG-1 / TG-1V)—quarterly filers, October-December
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—annual filers, previous year
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—quarterly filers, October-December
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers, December
Vehicle Rental Excise Tax Return (Form VR-1)—annual filers, previous year
Vehicle Rental Excise Tax Return (Form VR-1)—quarterly filers, October-December
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers, December
Withholding Tax Deposit Report Return (Form KW-5)—annual filers, previous year
Withholding Tax Deposit Report Return (Form KW-5)—quarterly filers, October-December
Withholding Tax Deposit Report Return (Form KW-5)—semi-monthly filers, January 1-15

25

Agricultural Ethyl Alcohol Incentive Report (Form MF-401)—quarterly (October-December)
Bingo Distributor Tax Return (Form BI-4)— (December)
Bingo Enforcement Tax Return (Form BI-1)— (December)
Employer’s Annual Withholding Tax Return (Form KW-3)
IFTA Tax Return (Form MF-85)—quarterly (October-December)
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)— (December)
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)— (December)
Wage and Tax Statements (Form W-2)—mail or distribute to each employee
FEBRUARY

10
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (January 16-31)

15
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—January
Retail Water Protection Fee Return (Form WP-1)—quarterly, October-December of previous year
Sand Royalty Return (Form SR-89)—January
Withholding Tax Deposit Report (Form KW-5)—monthly filers, January

20
Consumable Material Tax Monthly Report (Form EC-2)—January
Mineral Tax Return - Coal (Form MT-13)—December
Mineral Tax Return - Crude Oil (Form MT-05a)—December
Mineral Tax Return - Natural Gas (Form MT-05)—December

25
Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers, January
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers, January
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—January
Liquor Drink Tax Return (Form LD-1 / LD-1V)—January
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—January
Motor Fuel Distributor Tax Return (Form MF-52)—January
Motor Fuel Manufacturer Tax Return (Form MF-111)—January
Motor Fuel Retailer Informational Return (Form MF-90)—January
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—January
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers, January
Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers, January
Tire Excise Tax Return (Form TE-1)—monthly filers, January
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers, January
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-11U)—monthly filers, January
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers, January
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, February 1-15

28
Bingo Distributor Tax Return (Form BI-4)—January
Bingo Enforcement Tax Return (Form BI-1)—January
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—January
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—January
MARCH

1  Annual Information Return (Form 1096) with accompanying Information Returns (Form 1099)
   Individual Income/Food Sales Tax Return (Form K-40) — farmers or fishers who did not file a K-40ES by Jan 15
10  Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, February 16-end of month
15  Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—February
   Sand Royalty Return (Form SR-89)—February
   Withholding Tax Deposit Report (Form KW-5)—monthly filers, February
20  Consumable Material Tax Monthly Report (Form EC-2)—February
   Mineral Tax Return - Coal (Form MT-13)—January
   Mineral Tax Return - Crude Oil (Form MT-05a)—January
   Mineral Tax Return - Natural Gas (Form MT-05)—January
25  Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers, February
   Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers, February
   Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—February
   Liquor Tax Return (Form LD-1/LD-1V)—February
   Liquor Enforcement Tax Return (Form LE-3/LE-3V)—February
   Motor Fuel Distributor Tax Return (Form MF-52)—February
   Motor Fuel Manufacturer Tax Return (Form MF-111)—February
   Motor Fuel Retailer Informational Return (Form MF-90)—February
   Petroleum Products Inspection Report (Form MF-7 or MF-7A)—February
   Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers, February
   Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers, February
   Tire Excise Tax Return (Form TE-1)—monthly filers, February
   Transient Guest Tax Return (Form TG-1/TG-1V)—monthly filers, February
   Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers, February
   Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers, February
   Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, March 1-15
31  Bingo Distributor Tax Return (Form BI-4)—February
    Bingo Enforcement Tax Return (Form BI-1)—February
    Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—February
    Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—February
**APRIL**

10

Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, March 16-31

15

Corporation Estimated Income Tax (Form K-120ES)—Voucher 1 *

Corporation Income Tax Return (Form K-120) *

Fiduciary Estimated Voucher (Form K-41ES)—Voucher 1 *

Fiduciary Income Tax Return (Form K-41)

Homestead Refund Claim / Property Tax Relief Claim (Form K-40H / K-40PT)

Individual Estimated Income Tax (Form K-40ES)—Voucher 1

Individual Income Tax /Food Sales Tax Return (Form K-40)

Partnership or S Corporation Income Tax Return (Form K-120S) *

Privilege Estimated Tax (Form K-130ES)—Voucher 1 *

Privilege Tax Return (Form K-130) *

Nonresident Owner Withholding Return (Form KW-7) *

Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—March

Local Intangibles Tax Return (Form 200)

Sand Royalty Return (Form SR-89)—March

Withholding Tax Deposit Report (Form KW-5)—monthly filers, March

20

Consumable Material Tax Monthly Report (Form EC-2)—March

Mineral Tax Return - Coal (Form MT-13)—February

Mineral Tax Return - Crude Oil (Form MT-05a)—February

Mineral Tax Return - Natural Gas (Form MT-05)—February

25

Consumers’ Compensating Use Tax Return (Form CT-10U)—quarterly filers, January-March

Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers, March

Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—quarterly filers, January-March

Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers, March

Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—March

Liquor Drink Tax Return (Form LD-1 / LD-1V)—March

Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—March

Motor Fuel Distributor Tax Return (Form MF-52)—March

Motor Fuel Manufacturer Tax Return (Form MF-111)—March

Motor Fuel Retailer Informational Return (Form MF-90)—March

Petroleum Products Inspection Report (Form MF-7 or MF-7A)—March

Retailers’ Sales Tax Return (Form ST-16 or ST-36)—quarterly filers, January-March

Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers, March

Retailers’ Compensating Use Tax Return (Form CT-9U)—quarterly filers, January-March

Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers, March

Tire Excise Tax Return (Form TE-1)—quarterly filers, January-March

Tire Excise Tax Return (Form TE-1)—monthly filers, March

Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers, March

Transient Guest Tax Return (Form TG-1 / TG-1V)—quarterly filers, January-March

Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)— quarterly filers, January-March

Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)— monthly filers, March

Vehicle Rental Excise Tax Return (Form VR-1)—quarterly filers, January-March

Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers, March

Withholding Tax Deposit Report (Form KW-5)—quarterly filers, January-March

Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, April 1-15

31

Agricultural Ethyl Alcohol Incentive Report (Form MF-401)—quarterly, January-March

Bingo Distributor Tax Return (Form BI-4)—March

Bingo Enforcement Tax Return (Form BI-1)—March

IFTA Tax Return (Form MF-85)—quarterly, January-March

Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—March

Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—March

* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.
MAY

10
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, April 16-30

15
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—April
Retail Water Protection Fee Return (Form WP-1)—quarterly, January-March
Sand Royalty Return (Form SR-89)—April
Withholding Tax Deposit Report (Form KW-5)—monthly filers, April

20
Consumable Material Tax Monthly Report (Form EC-2)—April
Mineral Tax Return - Coal (Form MT-13)—March
Mineral Tax Return - Crude Oil (Form MT-05a)—March
Mineral Tax Return - Natural Gas (Form MT-05)—March

25
Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers, April
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers, April
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—April
Liquor Drink Tax Return (Form LD-1 / LD-1)—April
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—April
Motor Fuel Distributor Tax Return (Form MF-52)—April
Motor Fuel Manufacturer Tax Return (Form MF-111)—April
Motor Fuel Retailer Informational Return (Form MF-90)—April
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—April
Retailers' Sales Tax Return (Form ST-16 or ST-36)—monthly filers, April
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers, April
Tire Excise Tax Return (Form TE-1)—monthly filers, April
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers, April
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers, April
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers, April
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, May 1-15

31
Bingo Distributor Tax Return (Form BI-4)—April
Bingo Enforcement Tax Return (Form BI-1)—April
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—April
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—April
JUNE

10 Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, May 16-31

15 Corporation Estimated Income Tax (Form K-120ES)—Voucher 2 *
Fiduciary Estimated Voucher (Form K-41ES)—Voucher 2 *
Individual Estimated Income Tax (Form K-40ES)—Voucher 2
Privilege Estimated Tax (Form K-130ES)—Voucher 2 *
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—May
Sand Royalty Return (Form SR-89)—May
Withholding Tax Deposit Report (Form KW-5)—monthly filers, May

* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

20 Consumable Material Tax Monthly Report (Form EC-2)—May
Mineral Tax Return - Coal (Form MT-13)—April
Mineral Tax Return - Crude Oil (Form MT-05a)—April
Mineral Tax Return - Natural Gas (Form MT-05)—April

25 Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers, May
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers, May
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—May
Liquor Drink Tax Return (Form LD-1 / LD-1V)—May
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—May
Motor Fuel Distributor Tax Return (Form MF-52)—May
Motor Fuel Manufacturer Tax Return (Form MF-111)—May
Motor Fuel Retailer Informational Return (Form MF-90)—May
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—May
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers, May
Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers, May
Tire Excise Tax Return (Form TE-1)—monthly filers, May
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers, May
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers, May
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers, May
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, June 1-15

31 Bingo Distributor Tax Return (Form BI-4)—May
Bingo Enforcement Tax Return (Form BI-1)—May
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—May
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—May
<table>
<thead>
<tr>
<th>Date</th>
<th>Report Description</th>
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<tbody>
<tr>
<td>10</td>
<td>Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, June 16-30</td>
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<tr>
<td>15</td>
<td>Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—June</td>
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<td>Sand Royalty Return (Form SR-89)—June</td>
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<td>Withholding Tax Deposit Report (Form KW-5)—monthly filers, June</td>
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<td>Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers, June</td>
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<td>Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers, June</td>
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AUGUST

10
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, July 16-31

15
Individual Income Tax - Calendar year taxpayers with a federal 4-month extension of time to file from the IRS
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—July
Retail Water Protection Fee Return (Form WP-1)—quarterly, April-June
Sand Royalty Return (Form SR-89)—July
Withholding Tax Deposit Report (Form KW-5)—monthly filers, July

20
Consumable Material Tax Monthly Report (Form EC-2)—July
Mineral Tax Return - Coal (Form MT-13)—June
Mineral Tax Return - Crude Oil (Form MT-05a)—June
Mineral Tax Return - Natural Gas (Form MT-05)—June

25
Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers, July
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers, July
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—July
Liquor Drink Tax Return (Form LD-1 / LD-1V)—July
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—July
Motor Fuel Distributor Tax Return (Form MF-52)—July
Motor Fuel Manufacturer Tax Return (Form MF-111)—July
Motor Fuel Retailer Informational Return (Form MF-90)—July
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—July
Retailers' Sales Tax Return (Form ST-16 or ST-36)—monthly filers, July
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers, July
Tire Excise Tax Return (Form TE-1)—monthly filers, July
Transient Guest Tax Return (Form TG-1 / TG-1V)—July
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers, July
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers, July
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, August 1-15

31
Bingo Distributor Tax Return (Form BI-4)—July
Bingo Enforcement Tax Return (Form BI-1)—July
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—July
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—July
SEPTEMBER

10
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, August 16-31

15
Corporation Estimated Income Tax (Form K-120ES)—Voucher 3 *
Fiduciary Estimated Voucher (Form K-41ES)—Voucher 3 *
Individual Estimated Income Tax (Form K-40ES)—Voucher 3
Privilege Estimated Tax (Form K-130ES)—Voucher 3 *
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—August
Sand Royalty Return (Form SR-89)—August
Withholding Tax Deposit Report (Form KW-5)—monthly filers, August

20
Consumable Material Tax Monthly Report (Form EC-2)—August
Mineral Tax Return - Coal (Form MT-13)—July
Mineral Tax Return - Crude Oil (Form MT-05a)—July
Mineral Tax Return - Natural Gas (Form MT-05)—July

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Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers, August
Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—monthly filers, August
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—August
Liquor Drink Tax Return (Form LD-1 / LD-1V)—August
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—August
Motor Fuel Distributor Tax Return (Form MF-52)—August
Motor Fuel Manufacturer Tax Return (Form MF-111)—August
Motor Fuel Retailer Informational Return (Form MF-90)—August
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—August
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers, August
Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers, August
Tire Excise Tax Return (Form TE-1)—monthly filers, August
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers, August
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers, August
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers, August
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, September 1-15

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Bingo Distributor Tax Return (Form BI-4)—August
Bingo Enforcement Tax Return (Form BI-1)—August
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—August
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—August
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, September 16-30

Individual Income Tax - Calendar year taxpayers who have a federal 6-month extension of time to file from the IRS

Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—September

Sand Royalty Return (Form SR-89)—September

Withholding Tax Deposit Report (Form KW-5)—monthly filers, September

Consumable Material Tax Monthly Report (Form EC-2)—September

Mineral Tax Return - Coal (Form MT-13)—August

Mineral Tax Return - Crude Oil (Form MT-05a)—August

Mineral Tax Return - Natural Gas (Form MT-05)—August

Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers, September

Consumers’ Compensating Use Tax Return (Form CT-10U)—quarterly filers, July-September

Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—monthly filers, September

Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—quarterly filers, July-September

Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—September

Liquor Tax Return (Form LD-1 / LD-1V)—September

Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—September

Motor Fuel Distributor Tax Return (Form MF-52)—September

Motor Fuel Manufacturer Tax Return (Form MF-111)—September

Motor Fuel Retailer Informational Return (Form MF-90)—September

Petroleum Products Inspection Report (Form MF-7 or MF-7A)—September

Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers, September

Retailers’ Sales Tax Return (Form ST-16 or ST-36)—quarterly filers, July-September

Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers, September

Retailers’ Compensating Use Tax Return (Form CT-9U)—quarterly filers, July-September

Tire Excise Tax Return (Form TE-1)—monthly filers, September

Tire Excise Tax Return (Form TE-1)—quarterly filers, July-September

Transient Guest Tax Return (Form TG-1 / TG-1V)—September

Transient Guest Tax Return (Form TG-1 / TG-1V)—quarterly filers, July-September

Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—quarterly filers, July-September

Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers, September

Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers, September

Vehicle Rental Excise Tax Return (Form VR-1)—quarterly filers, July-September

Withholding Tax Deposit Report (Form KW-5)—quarterly filers, July-September

Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, October 1-15

Agricultural Ethyl Alcohol Incentive Report (Form MF-401)—quarterly, July-September

Bingo Distributor Tax Return (Form BI-4)—September

Bingo Enforcement Tax Return (Form BI-1)—September

IFTA Tax Return (Form MF-85)—quarterly, July-September

Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—September

Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—September
NOVEMBER

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Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, October 16-31

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Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—October
Retail Water Protection Fee (Form WP-1)—quarterly, July-September
Sand Royalty Return (Form SR-89)—October
Withholding Tax Deposit Report (Form KW-5)—monthly filers, October

20
Consumable Material Tax Monthly Report (Form EC-2)—October
Mineral Tax Return - Coal (Form MT-13)—September
Mineral Tax Return - Crude Oil (Form MT-05a)—September
Mineral Tax Return - Natural Gas (Form MT-05)—September

25
Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers, October
Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—monthly filers, October
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—October
Liquor Drink Tax Return (Form LD-1 / LD-1V)—October
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—October
Motor Fuel Distributor Tax Return (Form MF-52)—October
Motor Fuel Manufacturer Tax Return (Form MF-111)—October
Motor Fuel Retailer Informational Return (Form MF-90)—October
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—October
Retailers' Sales Tax Return (Form ST-16 or ST-36)—monthly filers, October
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers, October
Tire Excise Tax Return (Form TE-1)—monthly filers, October
Transient Guest Tax Return (Form TG-1 / TG-1V)—October
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers, October
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers, October
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, November 1-15

31
Bingo Distributor Tax Return (Form BI-4)—October
Bingo Enforcement Tax Return (Form BI-1)—October
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—October
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—October
DECEMBER

10
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, November 16-30

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Corporation Estimated Income Tax (Form K-120ES)—Voucher 4 *
Fiduciary Estimated Voucher (Form K-41ES)—Voucher 4 *
Privilege Estimated Tax (Form K-130ES)—Voucher 4 *
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—November
Sand Royalty Return (Form SR-89)—November
Withholding Tax Deposit Report (Form KW-5)—monthly filers, November

* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

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Consumable Material Tax Monthly Report (Form EC-2)—November
Mineral Tax Return - Coal (Form MT-13)—October
Mineral Tax Return - Crude Oil (Form MT-05a)—October
Mineral Tax Return - Natural Gas (Form MT-05)—October

25
Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers, November
Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—monthly filers, November
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—November
Liquor Drink Tax Return (Form LD-1 / LD-1V)—November
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—November
Motor Fuel Distributor Tax Return (Form MF-52)—November
Motor Fuel Manufacturer Tax Return (Form MF-111)—November
Motor Fuel Retailer Informational Return (Form MF-90)—November
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Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers, November
Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers, November
Tire Excise Tax Return (Form TE-1)—monthly filers, November
Transient Guest Tax Return (Form TG-1 / TG-1V)—November
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers, November
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers, November
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers, December 1-15

31
Bingo Distributor Tax Return (Form BI-4)—November
Bingo Enforcement Tax Return (Form BI-1)—November
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—November
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—November
TAXPAYER ASSISTANCE
This publication is a general guide and will not address every situation. If you have questions or need additional information, please contact taxpayer assistance at the Kansas Department of Revenue.

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750680
Topeka KS 66675-0680
Phone: 785-368-8222
Fax: 785-291-3614
ksrevenue.org

Office hours are 8 a.m. to 4:45 p.m., Monday through Friday.

PUBLICATIONS
Below is a list of publications available on the Kansas Department of Revenue’s website. These publications contain instructions applicable to specific business industries and general information for all business owners.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1510, Kansas Sales and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Sales and Use Tax for Motor Vehicle Transactions
- Publication KS-1527, Kansas Sales and Use Tax for Kansas Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes For Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Sales and Use Tax for the Agricultural Industry
- Publication KS-1560, Kansas Tax Guide for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales Tax Jurisdiction Code Booklet
- KW-100, Kansas Withholding Tax Guide

STATE SMALL BUSINESS WORKSHOPS
As part of our commitment to provide tax assistance to the business community, Tax Specialists within the Kansas Department of Revenue conduct small business workshops on Kansas taxes at various locations throughout Kansas. Whether you are a new business owner, an existing business owner, or an accountant, these workshops will give you the tools and understanding necessary to make Kansas taxes easier and less time consuming for you. Topics covered include filing and reporting requirements and methods, what is taxable, what is exempt and how to work with the department in collecting and remitting Kansas taxes.

For a schedule of our workshops, visit our website. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).

Your suggestions and comments on this publication are important to us. Please address them to: Taxpayer Education, Kansas Department of Revenue, PO Box 3506, Topeka, KS 66601-3506 or call 785-296-1048.