



## Retailers' Compensating Use Tax (CT-9U)

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#### GENERAL INFORMATION

- The due date is the 25th day of the month following the ending date of this return.
- Keep a copy of your return for your records.
- **You must file** a return even if there were no taxable sales.
- Write your Tax Account Number on your check or money order and make payable to Retailers' Compensating Use Tax. Send your return and payment to: Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506.

#### PART I

(Complete Part III, then Part II before completing Part I)

- Line 1.** Enter the total tax from Part III, line 11.
- Line 2.** Enter the amount from any credit memorandum issued by the Department of Revenue. If filing an amended return, enter the total amount previously paid for this filing period.
- Line 3.** Subtract line 2 from line 1 and enter result.
- Line 4.** If filing a late return, enter the amount of penalty due (see [ksrevenue.gov](http://ksrevenue.gov) for current rates).
- Line 5.** If filing a late return, enter the amount of interest due (see [ksrevenue.gov](http://ksrevenue.gov) for current rates).
- Line 6.** Add lines 3, 4 and 5 and enter the result.

#### PART II (Deductions)

Complete lines A through K, if applicable, and enter the sum on line L. Other allowable deductions must be itemized. Use a separate schedule if necessary.

#### PART III

If more space is needed, complete Part III Supplement Schedule.

**Tax on Food Checkbox.** Check the box if you are reporting retailers' compensating use tax on eligible food or food ingredients that are exempt from the state sales tax rate. If you need to report retailer's compensating use tax on both qualified food items and other items, you will need to add two lines for the same jurisdiction and check the Tax on Food checkbox to report the qualified food items and enter the appropriate percentage rate.

**Taxing Jurisdiction.** Enter the name of the city, county and jurisdiction code in which tax is due.

**Column 1.** Enter the jurisdiction that coincides with the name of the city/county where the Kansas customer took delivery/possession of the purchased item(s). (See **Pub. KS-1700**).

**Column 2.** Enter the gross receipts or sales during the tax period, both taxable and non-taxable. DO NOT include the sales taxes collected in this figure.

**Column 3.** Enter the allowable deductions. All deductions must be itemized in Part II.

**Column 4.** Enter the appropriate tax rate. (See **Pub. KS-1700**).

**Column 5.** Subtract column 3 from column 2 and multiply the result by column 4 for each tax jurisdiction. Enter result.

**Column 6.** Enter the state abbreviation code to receive the discount. Only retailers in MO, NE, and OK are entitled to a discount when filing and paying by the due date.

**Column 7.** Multiply amount shown in column 5 by the applicable state discount rate and enter the result. The reciprocal discount is allowed only to retailers located in three states surrounding Kansas. The return must be filed and tax paid timely to receive the discount.

**Column 8.** Subtract column 7 from column 5 and enter the result.

**Line 9.** Add all the figures in column 8, and enter the result.

**Line 10.** Enter the sum of all Part II supplement pages. Enter the total number of supplemental pages included with this return. Count front and back as separate pages.

**Line 11.** Add lines 9 and 10. Enter total on line 11 and on line 1 of Part I.

#### TAXPAYER ASSISTANCE

If you have questions or need assistance completing this form, contact our office.

##### By mail

Tax Operations  
PO Box 3506  
Topeka KS 66625-3506

##### By Appointment

Go to [ksrevenue.gov](http://ksrevenue.gov) to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

Phone: 785-368-8222

Fax: 785-291-3614

[ksrevenue.gov](http://ksrevenue.gov)



# CT-9U

(Rev. 7-24)

## Kansas Retailers' Compensating Use Tax Return

FOR OFFICE USE ONLY

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CT-9U  
Part I and  
Part II  
430122



Business Name  
Mailing Address  
City State Zip Code

Tax Account Number  
Employer ID Number  
Due Date


Tax Period  
Period Beginning Date  
Period Ending Date

MM DD YYYY

Date Business Closed

Amended Return

Additional Return

Name or Address Change

### Part I

- 1. Total tax due from Part III.....
- 2. Credit memo (see instructions).....
- 3. Subtotal (subtract line 2 from line 1).....
- 4. Penalty.....
- 5. Interest.....
- 6. Total amount due (add lines 3, 4 and 5).....


### Part II (Deductions)

- A. Sales to other retailers for resale.....
- B. Returned goods, discounts, allowances and trade-ins.....
- C. Sales to U.S. government, state of Kansas and Kansas political subdivision.....
- D. Sales of ingredient or component parts of tangible personal property produced.....
- E. Sales of items consumed in the production of tangible personal property.....
- F. Sales to nonprofit hospitals or nonprofit blood, tissue or organ banks.....
- G. Sales to nonprofit educational institutions.....
- H. Sales to qualifying sales tax exempt religious and nonprofit organizations.....
- I. Sales of farm equipment and machinery.....
- J. Sales of integrated production machinery and equipment.....
- K. Other allowable deductions.....
- L. Total deductions.....


I certify this return is correct.

Signature \_\_\_\_\_

Do Not Detach This Voucher

# CT-9UV

(Rev. 7-24)

## Kansas Retailers' Compensating Use Tax Voucher

FOR OFFICE USE ONLY

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CT-9UV  
4101



Business Name  
Mailing Address  
City State Zip Code

Tax Account Number  
EIN  
Due Date


Tax Period  
Period Beginning Date  
Period Ending Date

MM DD YY

Amount Due from line 6

Daytime Phone Number: \_\_\_\_\_

Payment Amount \$

410122



Business Name	
Tax Account Number	EIN

MM	DD	YYYY
Period Beginning Date		
Period Ending Date		

**States, State Codes and Discount Rates.** (State codes must be entered in Column 6 to receive the discount.)

Missouri (MO) = 2.00%

Oklahoma (OK) = 1.00% (total discount limited to \$2,500)

Nebraska (NE) = 2.50% (maximum discount \$75.00)

Tax on Food	Taxing Jurisdiction Name of City/County	(1) Code	(2) Kansas Gross Sales	(3) Deductions	(4) Tax Rate%	(5) Net Tax Before Discount	(6) State Code	(7) Discount Amount	(8) Net Tax
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Total Number of supplemental pages included with this return.

9. Total Net Tax (Part III).

10. Sum of additional Part III supplemental pages.

11. Total Tax (Add lines 9 and 10. Enter result here and on line 1, Part I).




