Vehicle Leases Retailers' Compensating Use Tax (CT-114)

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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 gross sales of vehicles leases from Part III, line 9.

If your filing frequency ***is*** *accelerated monthly, lines 2 and 3 must be completed. If your filing frequency* ***is not*** *accelerated monthly, skip lines 2 and 3 and proceed to line 4.*

Line 2. If your filing frequency is accelerated monthly, enter the amount of the tax due for the first 15 days of the current calendar month of this return. A retailer whose total tax liability exceeds $40,000 in any calendar year is required to pay the sales tax liability for the first 15 days of each month on or before the 25th day of that month. A retailer will be in compliance with this requirement if, on or before the 25th day of the month, the retailer paid 90% of the liability of that 15 day period, or 50% of the tax liability for the same month of the previous year. **Do not enter an amount less than zero.**

Line 3. If your filing frequency is accelerated monthly, enter the amount from line 2 of last month's return.

Line 4. Add lines 1 and 2, and subtract line 3. Enter result.

Line 5. 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 6. Subtract line 5 from line 4 and enter the result on line 6.

Line 7. If filing a late return, enter the amount of penalty due (see **ksrevenue.gov** for current rates).

Line 8. If filing a late return, enter the amount of interest due (see **ksrevenue.gov** for current rates).

Line 9. Add lines 6, 7 and 8 and enter the result.

PART II
(Deductions)

Complete lines A through C and enter the sum on line D. Other allowable deductions must be itemized. Use a separate schedule if necessary.

PART III
(Location Breakdown)

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

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 total gross vehicle leases 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 entered in column 3 must be included in Part II.

Column 4. Subtract column 3 from column 2 for each line. Enter result in Column 4 for each tax jurisdiction.

Column 5. Enter the appropriate tax rate (see **Pub. KS-1700**).

Column 6. Multiply column 4 by column 5 for each tax jurisdiction.

Line 7. Enter the sum of column 6.

Line 8. Enter the sum of all Part III supplement pages. Enter the total number of supplement pages included with this return. (Front and back pages are counted as separate pages.)

Line 9. Add lines 7 and 8. Enter the total on line 9 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** 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

CT-114

(Rev. 12-21)

Kansas Vehicle Leases Retailers' Compensating Use Tax Return

FOR OFFICE USE ONLY

453003

Business Name

Mailing Address

City | State | Zip Code

Tax Account Number

Employer ID Number

Due Date

Tax Period	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Date Business Closed

Amended Return ☐

Additional Return ☐

Name or Address Change ☐

Part I

1. Total tax due from Part III		1
2. Tax due for first 15 days of the current month (see instructions)		2
3. Tax paid from last month (see instructions)		3
4. Total tax (Add lines 1 and 2, and subtract line 3)		4
5. Credit memo (see instructions)		5
6. Subtotal (subtract line 5 from line 4)		6
7. Penalty		7
8. Interest		8
9. Total amount due (add lines 6, 7 and 8)		9

Part II (Deductions)

A. Sales to other retailers for resale		A
B. Returned goods, discounts, allowances and trade-ins		B
C. Sales to U.S. government, state of Kansas and Kansas political subdivision		C
D. Sales of ingredient or component parts of tangible personal property produced		D

I certify this return is correct.

Signature _____

Do Not Detach This Voucher

CT-114V

(Rev. 5/08)

Kansas Vehicle Leases Retailers' Compensating Use Tax Voucher

FOR OFFICE USE ONLY

Business Name

Mailing Address

City | State | Zip Code

Tax Account Number

EIN

Due Date

Tax Period	MM	DD	YY
Period Beginning Date			
Period Ending Date			
Amount from line 2, above			
Subtract line 2 from line 9 and enter here			

Daytime Phone Number: _____

Payment Amount $

411803

CT-114 Part III

(Rev. 5/08)

Kansas Vehicle Leases Retailers' Compensating Use Tax Return

453103

Business Name			
Tax Account Number	EIN		

	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Taxing Jurisdiction Name of City/County	(1) Code	(2) Gross vehicle Leases	(3) Deductions	(4) Net Vehicle Leases	(5) Combined Tax Rate %	(6) Net Tax

Total Number of supplemental pages included with this return.

7. Total Net Tax (Part III).

8. Sum of additional Part III supplemental pages.

9. Total Tax (Add lines 7 and 8. Enter result here and on line 1, Part I).

CT-114 Part III Supplement

(Rev. 5/08)

Kansas Vehicle Leases Retailers' Compensating Use Tax Return

430203

Business Name	
Tax Account Number	EIN

	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Taxing Jurisdiction Name of City/County	(1) Code	(2) Gross vehicle Leases	(3) Deductions	(4) Net Vehicle Leases	(5) Combined Tax Rate %	(6) Net Tax

9. Total Tax (Add totals in column 8. Enter result here and on line 10, Part III).

CT-114 Part III Supplement

(Rev. 5/08)

Kansas Vehicle Leases Retailers' Compensating Use Tax Return

430203

Business Name

Tax Account Number

EIN

	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Taxing Jurisdiction Name of City/County	(1) Code	(2) Gross vehicle Leases	(3) Deductions	(4) Net Vehicle Leases	(5) Combined Tax Rate %	(6) Net Tax

9. Total Tax (Add totals in column 8. Enter result here and on line 10, Part III).