



# KANSAS Liquor Enforcement Tax Return

## Form LE-3 (Rev. 8-19)

**Need to make a quick payment?**  
 It's simple — pay your liquor enforcement tax electronically. Visit [ksrevenue.org](http://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 below.
- Write your tax account number on your check or money order and make payable to Kansas Liquor Enforcement 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.

### LINE - BY - LINE INSTRUCTIONS

**Line 1 – Gross Receipts.** Enter the total gross receipts from the sale of alcoholic liquor.

**Line 2 – Tax Due This Month.** Amount of tax due for this month (8 percent of line 1).

**Line 3 – Credit Memo.** If you received a credit memo from the Kansas Department of Revenue, enter the amount from that memo on line 3. If filing an amended return, enter total amount previously paid for this filing period.

**Line 4 – Amount Tax Due.** Amount of total tax due (line 2 minus line 3.)

**Line 5 – Penalty.** If filing a late return, enter the amount of penalty due. See our website for current penalty rates.

**Line 6 – Interest.** If filing a late return, enter the amount of interest due. See our website for current interest rates.

**Line 7 – Total Due.** Add lines 4, 5, and 6 and enter result.

### TAXPAYER ASSISTANCE

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

Taxpayer Assistance Center  
 PO Box 3506  
 120 E 10th Avenue  
 Topeka, KS 66625-3506  
 Phone: 785-368-8222  
[www.ksrevenue.org](http://www.ksrevenue.org)

..... Detach and send with payment .....

# LE-3 Liquor Enforcement Tax Return

(7-17)

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

Tax Account Number		EIN					
022-	F						
Beginning Date	Ending Date	Due Date	Jurisdiction Code				
Business Name							
Mailing Address							
City			State	Zip Code			
Signature				Contact Phone Number			

1. Gross receipts from the sale of alcoholic liquor	<input type="text"/>
2. Amount of tax due for this month (8% of line 1)	<input type="text"/>
3. Credit Memo	<input type="text"/>
4. Amount of tax due (line 2 minus line 3)	<input type="text"/>
5. Penalty	<input type="text"/>
6. Interest	<input type="text"/>
7. Total amount due (add lines 4, 5, & 6)	<input type="text"/>

Date Business Closed  Amended Return  Additional Return  Name or Address Change  Payment Amount \$