

## NOTICE

When Kansas Motor Fuel Tax has been refunded, the fuel is subject to Kansas Retailers' Sales Tax, unless otherwise exempt. Kansas Retailers' Sales Tax is imposed on the selling price of the Motor Fuel at the time of purchase.

The following items are potential exemptions from sales tax:

- A. Agricultural use;
- B. Consumed in production;
- C. Home heating (not exempt from local taxes);
- D. Direct sales of motor fuel to government entities;
- E. Fuel used in conjunction with a specific Project Exemption Certificate.

The selling price of the fuel should be reported on the appropriate 'Merchandise Consumed by You' line or column on the ST-16 or ST-36 Retailers' Sales Tax return. The amount of tax due should be based on the local jurisdiction where the fuel was purchased. The tax must be paid on the first Kansas Retailers' Sales Tax return due, after receiving the Motor fuel Tax refund.

**Example Worksheet used to figure dollar amount for which sales tax is owed.**

Invoice Date	Invoice #	Fuel Type	Gallons used in off road manner claimed in refund	Purchase price per gallon as listed on invoice	Cost of gallons included in refund	Tax Rate	Refunded Fuel Tax	Net Purchase price on which sales tax is due
A	B	C	D	E	F	G	H	I
06/05/08	123	Gas	60.80	\$2.96	\$179.97	.24	\$14.59	\$165.38
07/08/08	567	CI Diesel	6.50	\$3.07	\$19.96	.26	\$1.69	\$18.27
07/25/08	1234	CI Diesel	63.40	\$3.07	\$194.64	.26	\$16.48	\$178.16
	<b>TOTALS</b> For Column D, F, H and I	Round total gallons	131		\$394.57		\$32.76	<b>\$361.81</b>

If you are not registered for Kansas Retailers' Sales Tax, please visit the following website: <https://www.accesskansas.org/businesscenter/index.html>. On the site, click the "New User" link and create a User ID as a "Non-Kansas.gov Subscriber." Once you have submitted your information, at the end of the process you will be assigned a tax account number and be given the opportunity to print any applicable certificates from your PC.

**See reverse side for worksheet & instructions.**

**Worksheet**

Invoice Date	Invoice #	Fuel Type	Gallons used in off road manner claimed in refund	Purchase price per gallon as listed on invoice	Cost of gallons included in refund	Tax Rate	Refunded Fuel Tax	Net Purchase price on which sales tax is due
A	B	C	D	E	F	G	H	I
	<b>TOTALS</b> For Column D, F, H and I	Round total gallons to nearest whole gallon			\$		\$	\$

**Instructions**

- Column A enter the date of invoice.
- Column B enter the invoice number.
- Column C enter the fuel type.
- Column D enter the number of gallons used in an off road manner claimed for refund.
- Column E enter the purchase price per gallon as listed the on invoice.
- Column F enter the dollar amount for gallons included in refund (Column D (X) Column E).
- Column G enter the appropriate tax rate for the fuel type.
- Column H enter the dollar amount of fuel taxes refunded, (Column D (X) Column G).
- Column I enter the net purchase price on which sales tax is due, (Column F (-) Column H).
- Calculation of Columns D, F, H and I and enter totals.
- Enter the total dollar amount from (Column I) total line and report it on the appropriate ‘Merchandise Consumed by You’ line or column on the ST-16 or ST-36 Retailers’ Sales Tax return.
- The amount of tax due should be based on the local jurisdiction where the fuel was purchased.

**The tax must be paid on the first Kansas Retailers’ Sales Tax return due, after receiving the Motor fuel Tax refund.**