



Business Tax Application

Congratulations on your decision to start a business in Kansas! One of the first tasks for any new business owner is to obtain the licenses, registration numbers, and permits required by local, state, and federal governments. As part of our commitment to the business community, the Kansas Department of Revenue (KDOR) has developed this publication to help you register for Kansas business taxes. When it comes to filing your returns and paying your taxes, businesses are required to submit their sales, use and withholding tax returns electronically. See page 12. Visit our website for the most up-to-date information.

NOTE: *If you intend to apply for a federal Employer Identification Number (EIN), you should do so before completing the enclosed application form. When you receive your federal EIN, use it to complete your **Kansas Business Tax Application**.*

In addition to our business tax application and instructions, this publication contains general business information, an introduction to Kansas taxes, state and federal requirements, and a resource directory. On the back cover you will find information about our business tax workshops and a list of publications on specific tax topics.

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The information in this booklet is intended as a general guide and does not cover all provisions of the law. If there is a conflict between the law and information found in this publication, the law remains the final authority. Under no circumstances should the contents of this publication be used to set or sustain a technical legal position. A library of current policy information is also available on our website: ksrevenue.gov

GETTING STARTED

CHOOSING A BUSINESS STRUCTURE

An important step in starting a business is to select the type of business structure or organization you will use. The organization of a business defines the ownership and responsibilities of the owner(s) and each type has advantages, disadvantages and tax consequences you should be aware of before making a final decision. You may wish to consult a tax practitioner (accountant, enrolled agent, attorney, etc.) or one of the agencies listed in the *Resource Directory* on page 14 for information that can assist you in establishing your business structure. The following are the most common types of a business organization.

- **SOLE PROPRIETORSHIP.** A sole proprietorship is a business owned and operated directly by one person. This is the simplest and most common form of small business organization. Income earned by the business is reported on the owner's individual income tax return. Sole proprietors may need to make estimated tax payments because income taxes are not withheld from their business income. A sole proprietor is not an employee of the business.
- **GENERAL PARTNERSHIP.** A partnership is a business owned by two or more persons. Each partner contributes money, property, labor or skills, and each shares in the profits, losses, and debts. A partnership is not a taxable entity. Each partner must include his or her share of income (or loss) from the partnership on his or her personal income tax return. Like sole proprietors, personal income taxes are usually not withheld for the partners and estimated tax payments may be required.
- **C CORPORATION.** A corporation is a legal entity created under state or federal law with an existence separate and apart from its members or stakeholders. Corporations report business income on a corporate income tax return and may need to file estimated tax payments. Corporations also have additional reporting and registration obligations to the Secretary of State.
- **S CORPORATION.** S corporations are generally not taxable entities. Shareholders include their share of the S corporation's income (or loss) on their personal income tax return.

- **LIMITED LIABILITY COMPANY.** The Limited Liability Company (LLC) is a business owned by one or more members. It has some aspects of a partnership and some of a corporation. Business income from a limited liability company may be taxed as a corporation or as a partnership. Limited liability companies must register with the Secretary of State.
- **OTHER.** Includes estates, business trusts, personal trusts, unincorporated organizations, or associations.

RECORD KEEPING

Good record keeping is essential to the success of any business, and is a necessary part of your compliance with state and federal tax laws. The type and complexity of the records you keep depend entirely on the nature of your business and the amount of detail required. No matter how simple or complex, your records must be accurate, neat, and detail all aspects of your business operation. Keep your business records separate from your personal financial records. If you own more than one business, each should have its own set of books. You should maintain your records for your current year of business and at least three prior years.

CERTIFICATE OF TAX CLEARANCE

Business owners are required to meet certain obligations under Kansas law, including filing timely tax returns with full payment. As a successor of a business, you may be responsible for tax debts incurred by the previous owner of the business. You can be released of that obligation when the previous owner produces a tax clearance certificate or letter from the Kansas Department of Revenue (KDOR) stating that no taxes are due.

A **tax clearance** is a comprehensive review of an entity's account to determine if it is in compliance with all applicable Kansas tax laws, taxes, fees, and payments administered by the Department of Revenue and other Kansas state agencies.

A **tax clearance certificate** or letter provides an official statement as to the results of an account review done by the Department of Revenue. Tax clearance results do not clear

you of any liabilities, but rather state that you, or the business, is in current good standing with the Department of Revenue.

To **apply for a tax clearance**, log on to the Department of Revenue website (ksrevenue.gov) and click the *Tax Clearance Information* link. You will be asked to provide identifying information and answer some questions. Upon submission you will be issued a Transaction ID. It is important that you retain this ID, as you will need it to retrieve your “tax clearance status” the following business day.

ACCOUNTING METHODS

Accounting methods are ways of recording income and expenses. There are two accepted methods of accounting – **cash** basis and **accrual** basis.

- Cash basis accounting reports income in the period received and expenses in the period paid.
- Accrual basis accounting reports income when earned (regardless of when payment is received), and expenses when incurred (regardless of when paid).

The method you select depends on the nature and complexity of your business and the amount of detail you need to make business and financial decisions. Choose the method that fits your business and provides you with a complete, accurate and understandable picture of your financial condition. The method chosen must be the same for the Department of Revenue and the Internal Revenue Service (IRS). **Important**—once established, you may not change accounting methods without prior written approval from the IRS and/or the Kansas Department of Revenue.

COMPLETING THE BUSINESS TAX APPLICATION

WHEN AND HOW TO APPLY

You should begin the application process 3 to 4 weeks prior to your start date. For example, if you plan to open on January 1, then complete an application no later than December 1. Applications are accepted online, by mail, by fax, or in person.

For online registration, visit ksrevenue.gov and sign in to the KDOR Customer Service Center. After you complete the application, you will receive a confirmation number for your registration and account number(s).

If you prefer, you may apply in person – it provides same-day registration service. An appointment is necessary. Please see back cover for details. An owner, partner, or a principal officer (president, vice-president, or secretary-treasurer) may bring the completed application to our assistance center. We will process your application, assign a registration number, and issue a Certificate of Registration if you have no outstanding tax liability.

Another option is to mail or fax your completed business tax application to our office 3-4 weeks prior to your start date. This will ensure that your tax account number and registration certificate are issued before any tax payment are due.

GENERAL INSTRUCTIONS

Use the CR-16, Business Tax Application to obtain a registration number or license to collect and *electronically* remit most of the business taxes administered by the Department of Revenue. To register more than one location,

complete CR-17, Registration Schedule for Additional Business Locations for each location.

Form CR-16 (page 7) has twelve parts. Please type or print all answers, using black or blue ink only. **All applicants must complete PARTS 1, 2, 3, 4, and 12.** Follow the line-by-line instructions to complete an accurate application. Answer questions that do not apply to your business with “N/A” for “Not Applicable.” Incomplete applications will be returned.

SPECIFIC LINE INSTRUCTIONS

PART 1 – REASON FOR APPLICATION

You will mark only one box in this section. Do not enter N/A. (If you are currently registered and are just adding another business location, do not complete Form CR-16; instead, complete Form CR-17 only – see page 11.)

- **Registering for additional tax types.** Mark this box if the business is currently registered for one or more tax types and you are requesting registration for additional tax type(s).
- **Started a new business.** Mark this box if you are registering a new business. Do not mark it if you already have a registration and are adding another location or tax type.
- **Purchased an existing business.** Mark this box if you have purchased a business from another owner. In the spaces provided, enter the federal Employer ID Number (EIN) of that previous business owner.

PART 2 – TAX TYPE

Mark the box beside ALL the business taxes you are applying for and complete the required parts of the application listed for that registration/license. Use the following descriptions to make sure you register for all the taxes and licenses required.

- **Retailers’ Sales Tax.** *Engaged in selling tangible personal property or providing taxable services to the end user.*

Kansas imposes a state retailers’ sales tax of 6.5% plus local sales taxes on the 1) retail sale, rental or lease of tangible personal property; 2) labor services to install, apply, repair, service, alter, or maintain tangible personal property; and, 3) admission to places that provides entertainment, amusement, or recreation in Kansas.

A retail sale is an exchange of tangible personal property (goods, wares, merchandise, products, and commodities) for money or some other consideration to the final user or consumer. Examples of taxable services include auto repair; painting, wallpapering, or remodeling a commercial building; washing and waxing of vehicles; and pet grooming.

A city and/or a county in Kansas may levy a *local sales tax*, ranging from .10% to 3%. Kansas retailers are required to collect the combined state and local rate in effect where the customer takes delivery of the merchandise or where the taxable service is performed.

WHOLESALEERS. If you are a wholesaler (all your sales are to retailers for resale or to other wholesalers), you do not need a sales tax number. A wholesaler will purchase its inventory using form [ST-28M, Multi-Jurisdiction Exemption Certificate](#) available from the department’s website.

CONTRACTORS. Contractors who pay sales or use tax on their materials and supplies and who work exclusively on residential property generally do not need a sales tax number. Contractors who perform work on commercial property or on both commercial and residential property, and contractor/retailers who maintain an inventory of materials that they sell at retail without installing, must obtain a Kansas sales tax number in order to report the tax collected on taxable services and over-the-counter sales.

- **Retailers’ Compensating Use Tax.** *Out-of-state vendor selling tangible personal property to Kansas customers.*

Out-of-state retailers of tangible personal property generally must collect and remit the state and local Retailers’ Compensating Use Tax from their Kansas customers. The rate of tax due is equal to the state and local sales tax rate in effect where the Kansas customer takes delivery of the merchandise.

- **Consumers’ Compensating Use Tax.** *Purchase of tangible personal property from outside Kansas for use, storage, or consumption in Kansas on which a sales tax equal to the state and local sales tax rate in effect where the Kansas buyer takes delivery has not been paid.*

Individuals and businesses who buy goods from outside Kansas for their consumption, use or storage (not resale) may be subject to a compensating use tax. Imposed since 1937, Kansas consumers must pay this state and local use tax when buying items from online retailers, catalogs, mail-order businesses, and other retailers if no sales tax is charged, or if the sales tax paid is less than the combined state and local Kansas tax rate in effect where the Kansas buyer takes delivery. If the sales tax paid in the other state is less than Kansas combined rate, the Kansas use tax is the difference between the two rates.

- **Withholding Tax.** *Deducted from wages, taxable non-wage payments and distributions by employers and payers.*

You must withhold Kansas tax if the recipient is a **resident** of Kansas, performing services inside or outside of Kansas or receiving other taxable payments on which federal withholding is required; OR a **nonresident** of Kansas, performing services in Kansas. If federal income tax withholding is required on a payment, Kansas withholding is also required.

- **Transient Guest Tax.** *Engaged in the rental of sleeping rooms at a hotel, motel or through an accommodations broker.*

Some Kansas cities and counties impose a transient guest tax (in addition to the sales tax) on the rental of rooms, lodgings, or other sleeping accommodations. A hotel, motel, tourist court, or any other establishment renting out at least three sleeping rooms within a city or county that has imposed a transient guest tax must collect and remit this tax on its room rentals.

Accommodation brokers must also collect any applicable transient guest tax when renting out at least two sleeping rooms.

- **Tire Excise Tax.** *Engaged in the retail sale of new tires or new vehicles.*

A tire excise tax of 25 cents per tire is due on new tires sold for vehicles authorized or allowed to operate on public streets and highways. New tires include the tires on a new vehicle sold for the first time. Used, recapped, and retreaded tires are not subject to the tire excise tax.

- **Vehicle Rental Excise Tax.** *Engaged in the rental of motor vehicles.*

Kansas imposes a 3.5% vehicle rental excise tax on the rental or lease of a motor vehicle not exceeding 28 consecutive days. This excise tax is in addition to the state and local retailers’ sales tax.

- **Dry Cleaning Environmental Surcharge.** *Engaged in the laundering and dry cleaning of garments and household fabrics.*

The dry-cleaning environmental surcharge is 2.5% of the gross receipts received from dry-cleaning or laundering services. The surcharge is in addition to the state and local retailers’ sales tax. A fee is also imposed on the sale of dry cleaning solvents (chlorinated and petroleum-based) by solvent distributors.

- **Liquor Enforcement Tax.** *Engaged in the sale of alcoholic liquor for consumption off the premises.*

Kansas imposes an 8% liquor enforcement tax on alcoholic

liquor cereal malt beverage and nonalcoholic malt beverage sold by retail liquor stores, microbreweries, microdistilleries, farm wineries farm winery outlets and producers to Kansas consumers, and alcoholic liquor and cereal malt beverages sold by distributors to Kansas clubs, caterers, or drinking establishments. A retail liquor store, microbrewery, microdistillery, farm winery, farm winery outlet, distributor, or special-order shipper must also have a liquor license issued by KDOR’s Division of Alcoholic Beverage Control (785-296-7015). If selling other goods and services other than alcohol and CMB, the business must register for and collect Retailers’ Sales Tax.

CMB retailers may also sell beer not more than 6% alcohol by volume in addition to CMB. These CMB retailers will collect the applicable state and local sales tax on the sale of both CMB and beer. For additional information see [Notice 18-04](#).

- **Liquor Drink Tax.** *Engaged in the retail sale of alcoholic liquor for consumption on the premises.*

Kansas imposes a 10% liquor drink tax on the sale of drinks containing alcoholic liquor by clubs, caterers, or drinking establishments. A club, caterer, or drinking establishment (including farm wineries, microbreweries, microdistilleries and producers selling to customers for on-premises consumption if they possess a club or drinking establishment license) must also:

- have a liquor license issued by the Division of Alcoholic Beverage Control, 785-296-7015;
- have a Kansas retailers’ sales tax number; and
- post a bond of \$1,000 or three months average liquor drink tax liability, whichever is greater.

- **Cigarette Vending Machine License and Permit.** *Operators’ master license and permit for owners of cigarette vending machine(s).*

Each cigarette vending machine in Kansas must have a permit. Permits are \$25 per machine and must be renewed every two years. With form CR-16 you must enclose form [CG-83, Cigarette Vending Machine Listing](#) and list the serial number, machine manufacturer’s name, and physical location for each machine. Cigarette vending machine owners must also have a cigarette vending machine operator’s master license (no fee required), and a Kansas Retailers’ Sales Tax Registration.

- **Retail Cigarette/Electronic Cigarette License.** *Engaged in the retail sale of cigarettes and/or electronic cigarettes (In-state and out-of-state retailers).*

All retail cigarette and electronic cigarette dealers, whether located inside or outside Kansas, are required to have a retail cigarette/electronic cigarette license. The license fee is \$25 for each location and must be renewed every two years. All Kansas cigarette/electronic cigarette retailers must also have a Kansas Retailers’ Sales Tax Registration; out-of-state retailers must have a Kansas Retailers’ Compensating Use Tax Registration. Special rules apply to cigarette sales to Kansas residents over the internet, by telephone or mail order; see our [Notice 04-04](#).

If you are a *distributor or manufacturer of consumable material*, or if you are a *retailer who sells consumable material* on which the consumable material tax has not been paid, you must complete and submit form [EC-1, Application for Consumable Material Tax Registration](#), to the Department of Revenue. This form is available on our website.

- **Corporate Income Tax.** *Corporation engaged in business in Kansas or receiving income from Kansas sources.*

Corporate income tax is assessed against every corporation doing business in Kansas or deriving income from sources within Kansas. The corporate income tax consists of two rates: the **normal** tax is 4% of taxable income, and a **surtax** of 3% on taxable income over \$50,000.

- **Privilege Tax.** *Income tax paid on the net earnings of every bank, trust company, national banking association, federally chartered savings bank, and savings and loan association.*

The privilege tax consists of two rates: the normal tax is 2.25% of net income; the surtax is 2.125% for banks and 2.25% for savings and loans, trust companies, and federally chartered savings banks on taxable income over \$25,000.

- **Nonresident Contractor.** *A nonresident business engaged in constructing, altering, repairing, or dismantling real or personal property in Kansas.*

Contractors and subcontractors who are not residents of Kansas must register and be bonded for each contract performed in Kansas when the total contract price or compensation received is more than \$10,000. This registration (PART 11) is in addition to a Kansas sales and withholding tax registration. However, this requirement is waived if a nonresident contractor is a foreign corporation authorized to do business in Kansas by the Kansas Secretary of State.

CAUTION: Any nonresident contractor or subcontractor who fails to register or comply is not entitled to recover, by way of Kansas courts, payment for performance of the contract. Failure to register and post the required bond is a misdemeanor offense; upon conviction a nonresident contractor or subcontractor may be fined not less than \$100 nor more than \$5,000.

- **Water Protection and Clean Drinking Water Fee.** *Collected by public water suppliers engaged in the retail sale of water delivered through mains, lines, or pipes.*

The Water Protection Fee is three cents per 1,000 gallons of water. An additional fee for the inspection and regulation of public water supplies of \$0.002 per 1,000 gallons of water is remitted with the Water Protection Fee. The Clean Drinking Water Fee is three cents per 1,000 gallons sold at retail. Public water suppliers also need to register with the Kansas Department of Health and Environment.

PART 3 - BUSINESS INFORMATION

- LINE 1:** Check the type of ownership. Explanations are on page 2. If "Other," identify the type of organization (business trust, estate, etc.). **Corporations:** Please provide the date and state of incorporation.
- LINE 2:** Enter the legal name of the business. **Corporations:** Please provide the corporate name as it is listed in your Articles of Incorporation.
- LINE 3:** Enter the mailing address of the business.
- LINE 4:** Enter the business telephone number and fax number.
- LINE 5:** Enter the name and telephone number of the person to be contacted on tax matters. By inserting the name of an attorney, accountant, agent, tax return preparer, family member or other representative in Part 3, line 5, the business filing this Business Tax Application is authorizing this person or entity to act on their behalf with the Kansas Department of Revenue. This includes receiving and inspecting confidential tax information; signing agreements, consents, or other documents on your behalf; and performing any act that you can perform with respect to tax matters. This authorization will remain in effect until you revoke it.
- LINE 6:** Enter the federal Employer Identification Number (EIN). If you do not have an EIN but have applied for one, enter "Applied For" and submit the number when received. If you are not required to obtain an EIN (see *Other Employer Requirements* on page 14), enter N/A on line 6.
- LINE 7:** Check the accounting method you will use. See page 3 for an explanation of these methods.
- LINE 8:** Describe your primary (taxable) business activity and/or principal products sold. Enter the NAICS (North American Industry Classification System) code for your business from

the North American Industry Classification System website at: census.gov/naics/

- LINE 9:** If your business is owned by another company, enter the name, EIN, and complete address of the parent company.
- LINE 10:** If you are the parent company enter the name, EIN, and complete address of each subsidiary. Enclose a separate list if necessary.
- LINE 11:** If you or any member of your firm has ever had a Kansas tax number, enter that number and/or the business name.
- IMPORTANT:** For identification purposes, enter your EIN or SSN in the spaces provided at the top of the second, third, and fourth pages of the application.
- LINE 12:** List all registration numbers currently held by the business.
- LINE 13:** List all registration numbers that need to be closed because of this application.
- LINE 14:** If registered with Streamlined Sales Tax (SST), check the "Yes" box and provide your SST identification number. This number begins with the letter "S."

PART 4 - LOCATION INFORMATION

- LINE 1:** Enter the name of your business as it is known to the public.
- LINE 2:** Enter the street address for the actual physical location (not a P.O. Box) of your business. If the business is operated out of a home, use the home address. If the location is a rural route, include the rural route box number.
- LINE 3:** Many cities in Kansas levy a local sales tax; please indicate if your physical location is within a city limit, and if so, name the city.
- LINE 4:** Describe your primary business activity at this location and enter the NAICS (North American Industry Classification System) code for your business from the North American Industry Classification System website at: census.gov/naics/ The NAICS code is used to classify businesses according to the type of activity in which they are engaged.
- LINE 5:** Enter your business telephone number including the area code at this location.
- LINE 6:** Check whether your business rents or leases motor vehicles for 28 consecutive days or less.
- LINE 7:** If your business is a hotel, motel, or accommodation broker, check yes, and enter the number of sleeping rooms available for rent or lease.
- LINE 8:** Check whether you are a retailer of new tires or if you sell new vehicles. If yes, estimate your monthly tire excise tax liability by multiplying an estimate of the number of new tires sold per month by 25 cents per tire.
- LINE 9:** If you are a dry cleaner or launderer, check whether you have satellite locations or agents in other types of businesses (grocery store, flower shop, etc.). If yes, enclose a separate sheet listing the name, business activity, and complete address of each satellite location.
- LINE 10:** Indicate whether or not you are public water supplier making retail sales of water delivered through mains, lines or pipes.
- LINE 11:** If you make retail sales of motor vehicle fuels or special fuels, check yes, and submit form [MF-53, Application for Motor Fuel Retailers License](#), for **each** retail location. Form MF-53 is available from our website or office.

PART 5 - SALES TAX AND COMPENSATING USE TAX

- LINE 1:** Enter the date you began or will begin to make retail sales in Kansas. Your application cannot be processed without this information.

LINE 2: If you operate more than one business location in Kansas, enter the total number of locations. Complete form CR-17 (page 11) for each location in addition to the one listed in PART 4.

LINE 3: Check if sales will be made at fairs, shows and other temporary locations.

LINE 4: Check if you deliver or ship merchandise to Kansas customers.

LINE 5: If you purchase equipment, fixtures, and other items (except inventory for resale) from businesses in other states, check yes. A consumers' use tax reporting number will be issued to you.

LINE 6: To estimate your annual tax liability, multiply an estimate of your annual retail sales by the combined state and local tax rate for your area.

LINE 7: If your business is seasonal, indicate the months you will operate.

LINE 8: Indicate if you perform labor services in connection with the construction, reconstruction, installation or repair of a commercial building or facility.

LINE 9: Check if you provide utilities to residential or agricultural customers.

LINE 10: Check if you are a remote seller. A remote seller is defined as an out-of-state retailer doing business in this state with cumulative gross receipts from sales to customer in Kansas in excess of \$100,000 during the current year or preceding calendar year.

LINE 11: Check if you are a marketplace facilitator. A marketplace facilitator is defined as a person that contracts or otherwise agrees with marketplace sellers to facilitate for consideration, the sale of the marketplace seller's products or rooms, lodgings or accommodations through a physical or electronic marketplace operated, owned or otherwise controlled by the person and either directly or indirectly through contracts, agreements or other arrangements with third parties, collects the payment from the purchaser and transmits all or part of the payment to the marketplace seller. Marketplace facilitator shall only be required to register to collect and remit such tax if the following criteria are satisfied during the current or immediately preceding calendar year: (1) the marketplace facilitator makes sales of property or services otherwise subject to tax in the state in an amount exceeding \$100,000; or (2) if a marketplace facilitator makes or facilitates the sale of property or services subject to tax in the state, on its own behalf or on behalf of one or more marketplace sellers, for delivery into this state in an amount exceeding \$100,000.

LINE 12: As a marketplace facilitator, indicate whether you wish to report your retailer's compensating use tax collected from direct sales made by you separately from the tax you collected from sales you facilitated on behalf of marketplace sellers.

PART 6 - WITHHOLDING TAX

LINE 1: Enter the date you began or will begin to pay wages or make other taxable payments subject to Kansas withholding tax. Your application cannot be processed without this information.

LINE 2: To estimate annual Kansas withholding tax on wages, taxable non-wage payments, pensions, and annuities, use the tables or formulas provided in **KW-100** then check the appropriate box in line 2 of this section.

LINE 3: Enter name, federal EIN, phone number and complete address of the payroll service computing your withholding.

LINE 4: If you hired a home health provider (also known as a Financial Management Service) enter the FMS name and EIN in the spaces provided.

IMPORTANT: For identification purposes, enter your EIN or SSN in the spaces provided at the top of the second, third, and fourth pages of the application.

PART 7 - CORPORATE INCOME TAX OR PRIVILEGE TAX

LINE 1: Enter the date the corporation began operations in Kansas or derived income from Kansas sources.

LINE 2: Enter the name and federal EIN under which you will file your Kansas Income Tax or Kansas Privilege Tax return.

LINE 3: If your business is a financial institution, check the appropriate box.

LINE 4: Check the appropriate tax year. A calendar year is 12 consecutive months ending on December 31. A fiscal year is 12 consecutive months ending on the last day of any month other than December, or a 52-53 week year. If the tax year is a fiscal year, provide the ending date.

LINE 5: Check the appropriate box if your business is either a cooperative or a political subdivision.

PART 8 - LIQUOR ENFORCEMENT TAX

LINE 1: Enter the date the first sales will be made.

LINE 2: Check the type of license issued to you by the Division of Alcoholic Beverage Control.

LINE 3: If you are selling other goods or services in addition to alcoholic liquor, check yes otherwise check no.

PART 9 - LIQUOR DRINK TAX

LINE 1: Enter the date the first sales will be made.

LINE 2: Check the type of license issued to you by the Division of Alcoholic Beverage Control.

PART 10 - CIGARETTE AND ELECTRONIC CIGARETTES

LINE 1: If you make retail sales of cigarettes and/or electronic cigarettes over-the-counter, by mail, telephone or over the internet, check yes and enclose a check or money order for \$25, payable to the Kansas Department of Revenue, for each location. Please include your email or Web page address if you sell cigarettes and/or electronic cigarettes over the internet, by telephone or mail order.

LINE 2: If you sell only regular cigarettes (not e-cigarettes), enter in the space provided the name of your cigarette wholesaler(s).

LINE 3: If you sell electronic cigarettes, enter in the space provided the name of your wholesaler(s).

LINE 4: If you own or operate cigarette vending machine(s), you must enclose form **CG-83, Cigarette Vending Machine Listing**, listing the machine brand name and serial number for each machine, along with the DBA name and location address where each machine will be located. A fee of \$25 per machine (check or money order, payable to the Kansas Department of Revenue) must accompany this application.

LINE 5: Provide name of company or corporation with whom you have a fuel supply agreement or retailing agreement.

LINE 6: If you are a distributor or manufacturer of consumable material, or if you are a retailer who sells consumable material on which the consumable material tax has not been paid, you must complete and submit form **EC-1, Application for Consumable Material Tax Registration**, to the Department of Revenue.

KANSAS BUSINESS TAX APPLICATION

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PART 1 – REASON FOR APPLICATION (mark one)

NOTE: If registered but adding another business location, you need only complete CR-17 (page 11).

- Registering for additional tax type(s)
- Started a new business
- Purchased an existing business. Enter federal Employer ID Number (EIN) of previous owner: _____
See instructions on page 2 for important Tax Clearance information.

RCN				
FOR OFFICE USE ONLY				

PART 2 – TAX TYPE (check the box for each tax type or license requested and complete the required Parts of this application).

- | | | |
|---|--|---|
| <input type="checkbox"/> Retailers' Sales Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Dry Cleaning Surcharge
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Nonresident Contractor
(Complete Parts 1, 2, 3, 4, 5, 11 & 12) |
| <input type="checkbox"/> Retailers' Compensating Use Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Liquor Enforcement Tax
(Complete Parts 1, 2, 3, 4, 8 & 12) | <input type="checkbox"/> Water Protection/Clean Drinking Water Fee
(Complete Parts 1, 2, 3, 4, 5 & 12) |
| <input type="checkbox"/> Consumers' Compensating Use Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Liquor Drink Tax
(Complete Parts 1, 2, 3, 4, 9 & 12) | IMPORTANT: Businesses are required to electronically file returns and/or reports for Kansas Retailers' Sales, Compensating Use, Withholding, Liquor Drink, Liquor Enforcement, Cigarette, Consumable Materials and Tobacco taxes. See the electronic file and pay options available to you on page 13, or visit our website at ksrevenue.gov . |
| <input type="checkbox"/> Withholding Tax
(Complete Parts 1, 2, 3, 4, 6 & 12) | <input type="checkbox"/> Cigarette Vending Machine Permit
(Complete Parts 1, 2, 3, 4, 10 & 12) | |
| <input type="checkbox"/> Transient Guest Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Retail Cigarette/Electronic Cigarette License
(Complete Parts 1, 2, 3, 4, 10 & 12) | |
| <input type="checkbox"/> Tire Excise Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Corporate Income Tax
(Complete Parts 1, 2, 3, 4, 7 & 12) | |
| <input type="checkbox"/> Vehicle Rental Excise Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Privilege Tax
(Complete Parts 1, 2, 3, 4, 7 & 12) | |

PART 3 – BUSINESS INFORMATION (please type or print).

- Type of Ownership (check one):

<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> General Partnership
<input type="checkbox"/> Non-Profit Corporation	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Federal Government	<input type="checkbox"/> Other Government
<input type="checkbox"/> S Corporation	<input type="checkbox"/> Limited Liability Sole Member	<input type="checkbox"/> Other: _____	

Date of Incorporation: _____ State of Incorporation: _____

C Corporation Date of Incorporation: _____ State of Incorporation: _____
- Business Name: _____
- Business Mailing Address (include apartment, suite, or lot number): _____
City: _____ County: _____ State: _____ Zip Code: _____
- Business Phone: _____ Business Fax: _____
Email: _____
- Business Contact Person (By filling out Part 3, line 5 of this Business Tax Application you authorize this person or entity to receive, discuss and inspect confidential tax information on your behalf with the Kansas Department of Revenue. This authorization will remain in effect until you revoke it.):
Name: _____ SSN: _____
Country: _____ Contact Address: _____
City: _____ State: _____ Zip Code: _____ County: _____
Phone: _____ Email: _____
- Federal Employer Identification Number (EIN): _____ (DO NOT enter Social Security number here)
- Accounting Method (check one): Cash Basis Accrual Basis
- Describe your primary (taxable) business activity: _____
Enter business classification NAICS Code (see instructions on page 5): _____
- Parent Company Name (if applicable): _____
Parent Company EIN: _____
Parent Company Address (include apartment, suite, or lot number): _____
City: _____ County: _____ State: _____ Zip Code: _____
- Subsidiaries (if applicable). If more than two, list them on a separate sheet and enclose it with this form.
Name: _____ EIN: _____
Company Address (include apartment, suite, or lot number): _____
City: _____ County: _____ State: _____ Zip Code: _____
Name: _____ EIN: _____
Company Address (include apartment, suite, or lot number): _____
City: _____ County: _____ State: _____ Zip Code: _____

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ENTER YOUR EIN: _____

OR

SSN: _____

PART 3 – (continued)

11. Have you or any member of your firm previously held a Kansas tax registration number? No Yes If yes, list previous number or name of business: _____
12. List all Kansas registration numbers currently in use: _____
13. List all registration numbers that need to be closed due to the filing of this application: _____
14. Are you registered with Streamlined Sales Tax (SST)? No Yes If yes, enter SST ID #: **S** _____

PART 4 – LOCATION INFORMATION (If you have only one business location, complete Part 4. If you have more than one location, complete Part 4 and form CR-17 for each additional location. This form is on page 11).

1. Trade name of business: _____
2. Business Location (include apartment, suite, or lot number): _____
City: _____ County: _____ State: _____ Zip Code: _____
3. Is the business location within the city limits? No Yes If yes, what city? _____
4. Describe your primary business activity: _____
Enter business classification NAICS Code (see instructions on page 5): _____
5. Business phone number: _____
6. Is your business engaged in renting or leasing motor vehicles? Yes No Are the leases for more than 28 days? Yes No
7. Is this location a hotel, motel, or bed and breakfast? No Yes If yes, number of sleeping rooms available for rent/lease: _____
If 3 rooms or less, do you have retail sales or rentals other than those included in the price of the sleeping accommodations? Yes No
8. Do you sell new tires and/or vehicles with new tires? Yes No Estimate your monthly tire tax (\$.25 per tire): \$ _____
9. If you are a dry cleaner or laundry retailer, do you have satellite locations or agents in businesses not classified as a dry cleaning or laundry facility? No Yes If yes, **enclose a schedule** with name, business type, address, city, state, and zip code of each satellite location.
10. Are you a public water supplier making retail sales of water delivered through mains, lines, or pipes? Yes No
11. Do you make retail sales of motor vehicle fuels or special fuels? No Yes If yes, you must also have a Kansas Motor Fuel Retailers License. Complete and submit application form **MF-53** for each retail location.

PART 5 – SALES TAX AND COMPENSATING USE TAX

1. Date retail sales/compensating use began (or will begin) in Kansas under this ownership: _____
2. Do you operate more than one business location in Kansas? No Yes If yes, how many? _____ (Complete a form CR-17 (page 11)) for each location in addition to the one listed in PART 4. Sales for all locations are reported on one return.)
3. Will sales be made from various temporary locations? Yes No
4. Do you ship or deliver merchandise to Kansas customers? Yes No
5. Do you purchase merchandise, equipment, fixtures, and other items outside Kansas for your own use (not for resale) in Kansas on which you are not charged a sales tax? Yes No
6. Estimate your annual Kansas sales or compensating use tax liability:
 \$400 and under (annual filer) \$401 - \$4,000 (quarterly filer) \$4,001 and more (monthly filer)
7. If your business is seasonal, list the months you operate: _____
8. Do you perform labor services in connection with the construction, reconstruction, or repair of commercial buildings or facilities?
 Yes No
9. Do you sell natural gas, electricity, or heat (propane gas, LP gas, coal, wood) to residential or agricultural customers? Yes No
10. Are you a remote seller? (See instructions) Yes No
11. Are you a marketplace facilitator? (See instructions) Yes No
12. As a marketplace facilitator, do you wish to report your retailer's compensating use tax collected from direct sales made by you separately from the tax you collected from sales you facilitated on behalf of marketplace sellers? Yes No

ENTER YOUR EIN: _____

OR

SSN: _____

PART 6 – WITHHOLDING TAX

1. Date you began making payments subject to Kansas withholding: _____
2. Estimate your annual Kansas withholding tax: \$200 and under (annual filer) \$201 to \$1,200 (quarterly filer)
 \$1,201 to \$8,000 (monthly filer) \$8,001 to \$100,000 (semi-monthly filer) \$100,001 and above (quad-monthly filer)
3. If your withholding reports and returns are prepared by a payroll service, complete the following information about the payroll company:
Name: _____ EIN: _____ Phone: _____
City: _____ County: _____ State: _____ Zip Code: _____
4. Did you hire a home health provider; commonly referred to as a Financial Management Service (FMS), to report withholding for this registration? No Yes If yes, provide name and Employer ID Number (EIN) of the FMS.
Name: _____ EIN: _____

PART 7 – CORPORATE INCOME TAX OR PRIVILEGE TAX

1. Date corporation began doing business in Kansas or deriving income from sources within Kansas: _____
2. Name and EIN you will use to report federal income/expenses (if different than what is reported in PART 3, questions 2 and 6):
Name: _____ EIN: _____
3. If your business is a financial institution, check the appropriate box: Bank Savings and Loan
4. Check type of tax year: Calendar Year Fiscal Year If fiscal year, provide year-end date: Month _____ Day _____
5. If your business is a cooperative or political subdivision, check the appropriate box: Cooperative Political Subdivision

PART 8 – LIQUOR ENFORCEMENT TAX

1. Date of first sales of alcoholic liquor: _____
2. Check type of license: Retail Liquor Store Distributor Microbrewery or Microdistillery Producer
 Farm Winery/Outlet Special Order Shipping Farmers Market Sales Permit Other
3. Will you be selling other goods or services in addition to alcoholic liquor? Yes No

PART 9 – LIQUOR DRINK TAX

1. Date of first sales of alcoholic beverages: _____
2. Check type of license: Class "A" or "B" Club Public Venue Caterer Producer
 Hotel or Hotel/Caterer Drinking Establishment Drinking Establishment/Caterer Other

PART 10 – CIGARETTE TAX AND CONSUMABLE MATERIAL TAX

1. Do you make retail sales of regular and/or electronic cigarettes over-the-counter, by mail, by phone, or over the internet? No Yes
If yes, you **must enclose** with this application a check or money order for **\$25** for **each location** and provide your email or Web page address:

2. If you sell regular cigarettes (not e-cigarettes), provide the name of your wholesaler(s): _____
3. If you sell electronic cigarettes, provide the name of your wholesaler(s): _____
4. Will you be the operator of cigarette vending machines? No Yes If yes, **enclose** form **CG-83** listing the machine brand name and serial number for each machine, along with the DBA name and location address where each machine will be located. Also **enclose** a check or money order for **\$25** for **each machine**.
5. Name of the company/corporation with whom you have a fuel supply agreement/retailing agreement (e.g., Shell, BP, Phillips 66, Conoco):

6. If you are a distributor or manufacturer of consumable material, or if you are a retailer who sells consumable material on which the consumable material tax has not been paid, you must complete and submit form **EC-1, Application for Consumable Material Tax Registration**, to the Department of Revenue.

ENTER YOUR EIN: _____

OR

SSN: _____

PART 11 – NONRESIDENT CONTRACTOR (see instructions)

If registering for more than one contract, enclose a separate page for each contract.

1. Total amount of this contract: \$ _____
2. Required bond: \$1,000 8% of Contract 4% of Contract (enclose a copy of the project exemption certificate)
3. List who contract is with: _____ Phone: _____
4. Location of Kansas project (include apartment, suite, or lot number): _____
 City: _____ County: _____ State: _____ Zip Code: _____
5. Starting date of contract: _____ Estimated contract completion date: _____
6. Subcontractor's name (If more than one, enclose an additional page): _____
 Street Address: _____ City: _____ State: _____ ZIP Code: _____
7. Subcontractor's EIN: _____
8. Subcontractor's portion of contract: \$ _____

PART 12 – OWNERSHIP DISCLOSURE AND SIGNATURE STATEMENT

List ALL owners, partners, corporate officers, and directors. Provide the personal information and signatures of all persons who have control or authority over how business funds or assets are spent. If more space is needed, attach additional pages.

Certification: To the best of my knowledge and belief the information on this application is true, correct, and complete. If the business fails to report or pay appropriate state taxes, any individual who is responsible for the tax authorizes the Secretary of Revenue or his/her designee to research the credit history of the business or that individual.

_____ Printed full proper name of owner, partner, or corporate officer	X	_____ Signature of owner, partner, or corporate officer	_____ Date
SSN: _____		Title: _____	
Home address: _____		_____	_____
		City	State Zip Code
Home phone: _____	Email: _____	Percent of Ownership: _____ %	
Do you have control or authority over how business funds or assets are spent? <input type="checkbox"/> No <input type="checkbox"/> Yes			
Date that you became the owner, partner, or corporate officer of this business: _____			

_____ Printed full proper name of owner, partner, or corporate officer	X	_____ Signature of owner, partner, or corporate officer	_____ Date
SSN: _____		Title: _____	
Home address: _____		_____	_____
		City	State Zip Code
Home phone: _____	Email: _____	Percent of Ownership: _____ %	
Do you have control or authority over how business funds or assets are spent? <input type="checkbox"/> No <input type="checkbox"/> Yes			
Date that you became the owner, partner, or corporate officer of this business: _____			

_____ Printed full proper name of owner, partner, or corporate officer	X	_____ Signature of owner, partner, or corporate officer	_____ Date
SSN: _____		Title: _____	
Home address: _____		_____	_____
		City	State Zip Code
Home phone: _____	Email: _____	Percent of Ownership: _____ %	
Do you have control or authority over how business funds or assets are spent? <input type="checkbox"/> No <input type="checkbox"/> Yes			
Date that you became the owner, partner, or corporate officer of this business: _____			

Send this form and any payments to: **Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506**
or FAX to 785-291-3614. For assistance call 785-368-8222.

KANSAS REGISTRATION SCHEDULE FOR ADDITIONAL BUSINESS LOCATIONS

301418

RCN				
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Employer ID Number (EIN): _____

Use this schedule to register a business location in addition to the one listed in PART 4 of form CR-16. Complete this form for **each** new or additional location. You must provide the following information for each new or additional location so that your customer profile can be maintained with the most current information. A new Kansas customer identification number is not required for additional locations; report all sales for the new or additional location(s) under your current customer identification number.

Check the box for each tax type, license or registration needed for the location listed below.

- | | | |
|--|--|--|
| <input type="checkbox"/> Retailers' Sales Tax | <input type="checkbox"/> Tire Excise Tax | <input type="checkbox"/> Liquor Drink Tax |
| <input type="checkbox"/> Retailers' Compensating Use Tax | <input type="checkbox"/> Vehicle Rental Excise Tax | <input type="checkbox"/> Cigarette Vending Machine Permit |
| <input type="checkbox"/> Consumers' Compensating Use Tax | <input type="checkbox"/> Dry Cleaning Surcharge | <input type="checkbox"/> Retail Cigarette/Electronic Cigarette License |
| <input type="checkbox"/> Transient Guest Tax | <input type="checkbox"/> Liquor Enforcement Tax | <input type="checkbox"/> Water Protection/Clean Drinking Water Fee |

1. Trade Name of Business: _____
2. Business location (include apartment, suite, or lot number): _____
 City: _____ County: _____ State: _____ ZIP Code: _____
3. Is the business located within the city limits: No Yes If yes, what city? _____
4. Describe the primary business activity at this location: _____
 Enter business classification NAICS Code (see instructions on page 5): _____
5. Business Phone: _____ Email: _____
6. Date location opened under this ownership: _____
7. Do you ship or deliver merchandise to Kansas customers? Yes No
8. Will sales be made from various temporary locations? Yes No
9. If your business is seasonal, list the months you operate: _____
10. Is your business engaged in renting or leasing motor vehicles? Yes No Are the leases for more than 28 days? Yes No
11. Do you make retail sales of cigarettes and/or electronic cigarettes over-the-counter, by mail, by phone, or over the internet?
 No Yes If yes, **enclose** with this application, a check or money order for **\$25 for each location** and provide your email or Web page address: _____
 If you will sell cigarettes over internet, by phone, or via mail order, provide your email or Web page address: _____
12. Will you be the operator of cigarette vending machines? No Yes If yes, **enclose** form **CG-83** and list the serial number, location addresses, and manufacturer's brand name of each machine. Also, **enclose** a check or money order for **\$25 for each machine**.
13. Is this location a hotel, motel, or bed and breakfast? No Yes If yes, number of sleeping rooms available for rent/lease: _____
14. Do you sell new tires and/or vehicles with new tires? Yes No Estimate your monthly tire tax (\$.25 per tire): \$ _____
15. If you are a dry cleaner or laundry retailer, do you have satellite locations or agents in businesses not classified as a dry cleaning or laundry facility? No Yes If yes, **enclose a listing** with name, business type, address, city, state, and ZIP code of each satellite location.
16. If you are registering an additional location for Liquor Drink Tax, enter the date of the first sale of alcoholic beverage at this location:
 _____ Check type of license:
 Class "A" Club Class "B" Club Caterer Hotel (entire premises)
 Hotel/Caterer Drinking Establishment Drinking Establishment/Caterer Producer
17. Are you a public water supplier making retail sales of water delivered through mains, lines, or pipes? Yes No
18. Do you make retail sales of motor vehicle fuels or special fuels? No Yes If yes, you must have a Kansas Motor Fuel Retailers' License. The application (MF-53) is available on our website or office. Complete a separate application for each retail location.

Send this form and any payments to: **Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506**
or FAX to 785-291-3614. For assistance call 785-368-8222.

PART 11 - NONRESIDENT CONTRACTOR

LINE 1: Enter the total contract price or compensation received for this contract.

LINE 2: Check the appropriate box. You must complete and post a Nonresident Contractor's bond with the Department of Revenue in the amount of 8% of the total amount of the contract, or \$1,000, whichever is greater.

When the contract is for a sales tax exempt project, the bond amount is 4% of the total contract price or \$1,000, whichever is greater. A copy of the Project Exemption Certificate issued by the Department of Revenue or its authorized agent must accompany this application.

LINE 3: Explicitly state who the contract is with and the telephone number including the area code.

LINE 4: Enter the address(es) or the exact physical location(s) where the work will be performed.

LINE 5: Enter the date the contract will begin and enter the estimated completion date.

LINES 6, 7, 8: Enter the information requested for each subcontractor.

IMPORTANT: For identification purposes, enter your EIN or SSN in the spaces provided at the top of the second, third, and fourth pages of the application.

PART 12 - OWNERSHIP DISCLOSURE AND SIGNATURE

List the full proper name, Social Security number, home address, home phone number and email address of all owners, partners, corporate officers, and directors.

For each owner, partner, or officer, enter the percentage that represents his or her ownership interest. Indicate whether or not the individual has the authority or is responsible for control, receipt, custody or disposal of business funds or assets, and the date he or she became an owner, partner, or officer of the business. Enclose additional pages if more space is needed to list ownership information.

Every owner, partner or officer is personally liable for the tax debts of the business, and **each must sign the application**. If any owner is incapacitated or unable to sign, a duly executed power of attorney for that owner must be enclosed with the application. Signatures signed with an "X" instead of a signature must be NOTARIZED. Unsigned or improperly signed applications will be returned.

APPLICATION CHECKLIST

Before sending your application, have you:

- checked all the tax types for your business (PART 2)?
- described your business activity and primary product or service in detail (PART 3)?
- answered each question (PART 4)?
- entered the starting date of your business (PARTS 5, 6, 7, 8, 9 and 11, if applicable)?
- obtained signature(s) of all owners, partners, or officers?
- listed Social Security numbers of all owners (PART 12)?
- enclosed your cigarette retailer's fee, vending machine listing, or nonresident contractor's bond, if applicable?

For quicker processing fax your application. The fax number and mailing address is shown on the application and on the back cover of this publication.

REQUIRED BONDS AND FEES

Other than cigarette retailer fees (page 6), no fee is required with your application.

The bond requirements listed below are for new businesses. In accordance with current law, the Department of Revenue may increase a bond at a later date if the existing bond is not large enough to cover the required amount of tax liability.

- **Cigarette and Tobacco Tax.** Applications for a wholesale cigarette dealer and a tobacco product distributor's license are available by contacting our office by phone (785-368-8222), by email (kdor_cigtob@ks.gov) or by visiting our website (ksrevenue.gov/bustaxtypescig.html). Wholesale cigarette dealers are required to pay a \$50 fee every two years. A \$1,000 bond is required for a wholesale cigarette dealer's license. Tobacco distributors are required to pay a \$25 annual fee and post a \$1,000 bond.
- **Liquor Enforcement Tax.** Applicants must have a liquor license and bond from the Division of Alcoholic Beverage Control, 785-296-7015 (ksrevenue.gov/abcindex.html).
- **Liquor Drink Tax.** A bond is required equal to 3 months average tax liability or \$1,000, whichever is greater. Applicants must also have a license from the Division of Alcoholic Beverage Control, 785-296-7015 (ksrevenue.gov/abcindex.html).
- **Nonresident Contractor.** A bond of 8% of the total contract price or \$1,000, whichever is greater, is required for any nonresident contractor or subcontractor working in Kansas when the total contract price or compensation received is over \$10,000. If working under a project exemption, the bond is 4% of the total contract price or \$1,000, whichever is greater. Enclose a copy of the project exemption with the bond and this application.
- **Sales and Use Tax.** There is no fee or bond required at the time of initial registration. A bond may be required at a later date.

AFTER YOU APPLY

YOUR CERTIFICATE OF REGISTRATION

Please allow 2 to 3 weeks for your application to be processed. You will receive a Certificate of Registration or reporting number for each tax type. Post these certificates in a prominent place in your business so your customers know you are properly registered. Many businesses display all of their certificates and licenses in an area by the cash register. Your registration is valid until canceled (at your request) or revoked by the Director of Taxation for failure to file and/or pay the taxes due, or failure to post a bond upon request.

KANSAS CUSTOMER SERVICE CENTER

FILE, PAY and MAKE UPDATES ELECTRONICALLY

Most businesses have chosen the **KDOR Customer Service Center (KCSC) for their online filing and payment solution**. To use this solution, you simply create a user login ID and select a password, then you can attach your business tax accounts. **Each tax account has a unique access code** that only needs to be entered once. This access code binds your account to your login ID. For future filings, you simply log into your account using your self-selected user login and password. A history of all filed returns and/or payments made is retained in the KCSC.

WHAT CAN I DO ELECTRONICALLY?

- Register to collect, file, and pay taxes and fees
- Add new locations
- Complete and submit a Power of Attorney form
- Update contact information
- Update mailing address
- Upload W-2's and 1099's
- Upload and retain Sales and Compensating Use Tax jurisdictions
- File the following tax returns:
 - Consumers' Compensating Use Tax
 - Consumable Material
 - Liquor Drink and Liquor Enforcement Tax
 - Retailers' Compensating Use Tax
 - Retailers' Sales Tax
 - Transient Guest Tax
 - Vehicle Rental Tax
- Make payments for the following taxes:
 - ABC Taxes and Fees
 - Charitable Gaming
 - Cigarette Tax Stamp Payment
 - Cigarette Tax, Fees, Fines and Bonds
 - Cigarette/Tobacco Fine Payment
 - Cigarette/Tobacco License Fee
 - Consumable Materials Return/Tax Payment
 - Corporate Income Tax
 - Corporate Estimated Income
 - Dry Cleaning Payment Plan Fee
 - Environmental and Solvent Fee
 - Fiduciary Income Tax
 - Homestead Claim
 - IFTA
 - Individual Estimated Income
 - Individual Income Tax
 - Liquor Drink and Liquor Enforcement
 - Mineral Tax
 - Motor Fuel
 - Petition for Abatement Service Fee
 - Privilege Tax
 - Privilege Estimated Tax
 - Sales and Use Tax
 - Tire Excise Tax
 - Tobacco Return/Tax Payment
 - Tobacco Tax, Fees, Fines and Bonds
 - Transient Guest Tax
 - Vehicle Rental Excise Tax
 - Withholding Tax

REQUIREMENTS TO FILE and PAY

You must have the following in order to file and pay your taxes online:

- Internet Access
- Access Code(s) by calling 785-368-8222 or send an email to kdor_businessstaxeservice@ks.gov
- EIN
- ACH Debit: Kansas Department of Revenue debits the tax payment from your bank account
- ACH Credit: Complete an **EF-101** online to initiate a tax payment through your bank

Electronic tax payments must settle on or before the due date. Using the KCSC, you may have your tax payment electronically debited from your bank account (ACH Debit) or you may initiate your tax payment through your bank (ACH Credit). This payment method requires a completed authorization EF-101, available on our [Customer Service Center](#).

Our FREE electronic systems are simple, safe, and conveniently **available 24 hours a day, 7 days a week**. You will receive immediate confirmation that your return is filed and/or payment is received. If you need assistance with your access code, you may call 785-368-8222 or email kdor_businessstaxeservice@ks.gov.

PAY BY CREDIT CARD

Taxpayers can make their Individual Income tax and Business tax payments by credit card. This service is available on the Internet through third-party vendors; **ACI, Inc (ACI)** or **Value Payment Systems (VPS)**. These vendors charge a convenience fee based on the amount of tax being paid. This fee may vary by vendor. Credit card transactions are strictly between the vendor and the taxpayer. Likewise, any disputes specific to the card payment will be between those two parties. Rules regarding the credit card transactions are available at each vendor's website.

Credit cards that are available for each vendor are as follows:

ACI, Inc. (ACI)

- American Express
- Discover
- MasterCard
- Visa

Payments can be made by accessing their website at www.acipayonline.com or by calling 1-800-2PAYTAX (1-800-272-9829). The Kansas jurisdiction code is 2600. For payment verification inquiries, call 1-866-621-4109. Allow 48 hours for processing.

Tax types that can be paid through ACI, Inc. are as follows:

- Cigarette Tax Stamp Payment
- Cigarette, Consumable Material, and Tobacco Tax
- Cigarette/Tobacco Fine Payment
- Cigarette/Tobacco License Fee
- Consumable Materials Return/Tax Payment
- Corporate Income Tax
- Fiduciary Income Tax
- Homestead Claim
- Individual Estimated Income Tax
- Individual Income Tax
- Liquor Tax
- Mineral Tax
- Motor Carrier Property Tax
- Motor Fuels Tax
- Privilege Tax
- Sales and Use Tax
- Tobacco Return/Tax Payment
- Transient Guest Tax
- Vehicle Rental Excise Tax
- Withholding Tax

Value Payment Systems (VPS)

- Bill Me Later ®
- Discover
- MasterCard
- Visa
- Debit Card

VPS processes payments for Kansas Individual Income Tax only. For payment verification inquiries, call 1-888-877-0450. Allow 48 hours for processing.

Tax types that can be paid through Value Payment Systems are as follows:

- Individual Income Tax
- Individual Estimated Income Tax

REPORTING BUSINESS CHANGES

When changes occur in your business (see list that follows), **you have an obligation to promptly notify** the Department of Revenue. Include your Kansas tax account number, contact name, and daytime telephone number on any form or letter reporting changes. You may report changes by phone, by fax, or by mailing them to our office. See Taxpayer Assistance on the back cover of this publication.

- 1) A change of ownership including:
 - Adding or changing partners or corporate officers. Complete form [CR-18](#)
 - Change in business structure* (for example sole proprietor to partnership).
 - Any change in corporate structure* requiring a new charter or certificate of authority.
- 2) Selling or closing the business:
 - List the name of the new owner and address.
 - List the date of sale or closure of business.
- 3) A change of business name.
- 4) A change in address:
 - List the new physical street location, the city and county, and whether the new location is inside the city limits.
 - List the new mailing address, including suite, lot or apartment number.
- 5) Cease to have employees.

NOTE: The change of ownership items marked with an asterisk (*) may require that you obtain a new registration for your business.

OTHER EMPLOYER REQUIREMENTS

EMPLOYER IDENTIFICATION NUMBER (EIN)

If you pay wages to one or more employees, or if you are a partnership, corporation, trust, estate, or nonprofit organization, you must have a federal Employer Identification Number (EIN). To obtain an EIN for your business needs, contact the Internal Revenue Service at 800-829-4933 or visit their website (www.irs.gov).

KANSAS UNEMPLOYMENT TAX

All Kansas employers are required to file a report with the Kansas Department of Labor to determine the employer's unemployment tax liability. For additional information about your responsibilities under the Kansas Employment Security Law or to obtain the Status Report, contact:

Division of Employment Security
Kansas Department of Labor
785-296-5027

www.dol.ks.gov

WORKERS COMPENSATION

Kansas Workers Compensation. Workers compensation is a private insurance plan where the benefits are not paid by the State of Kansas but rather by the employer, generally through an insurance carrier. For more information on Kansas Unemployment Tax or Kansas Workers Compensation contact the Kansas Department of Labor at 785-296-5000 or visit their website (www.dol.ks.gov).

RESOURCE DIRECTORY

In addition to workshops and downloadable publications provided by the Department of Revenue, other state and federal agencies may assist you in registering, planning, or obtaining financing for your new business. Many of their programs and publications are free or at low cost. We have listed just a few of these agencies and organizations here for your convenience.

INTERNAL REVENUE SERVICE (IRS). The IRS provides federal tax information for businesses and self-employed on their website (www.irs.gov/businesses) or you can call 1-800-829-1040 for more information.

KANSAS SECRETARY OF STATE. To register a corporation in Kansas, or to obtain corporate annual reports, contact the Secretary of State's office at 785-296-4564 or visit their website (sos.kansas.gov).

SMALL BUSINESS ADMINISTRATION (SBA). The U.S. Small Business Administration is the only federal agency solely dedicated to serving the needs of America's small businesses. For more information call 316-269-6616 or visit their website (sba.gov).

SMALL BUSINESS DEVELOPMENT CENTERS (SBDC). The Kansas SBDC is part of America's Small Business Development Center Network. They specialize in providing direct one – on – one counseling on small business issues having 13 regional centers in Kansas. In addition to direct counseling, the Kansas SBDC has recently expanded their Kansas SBDC Cyber Security Center for Small Business so no matter where your business is located, they can connect you with any of their specialty centers and advisors. Contact the Kansas SBDC for more information.

Kansas SBDC 296-6514 or toll-free 1-877-62K-SBDC
kansassbdc.net

———— **NOTES** ————

TAXPAYER ASSISTANCE

This publication is a general guide and will not address every situation. If you have questions, you may contact the Kansas Department of Revenue:

By Phone

785-368-8222

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.

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 Tax and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales & Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Business Taxes for Motor Vehicle Transactions
- Publication KS-1527, Kansas Business Taxes 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 Business Taxes for Agricultural Industries
- Publication KS-1560, Kansas Business Taxes for Schools and Educational Institutions
- 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 at ksrevenue.gov/prsmbusworkshops.html. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).