



# Tax Calendar of Due Dates

**NOTE: Underlying law may have changed.  
See Revenue Notice 19-04 concerning nexus.**

This publication lists the due dates of Kansas business and income tax returns. This month-by-month listing will help you plan your personal and business record keeping tasks for the entire tax year. General information, including online services, is also included to make filing and paying Kansas taxes as easy and error free as possible.

The income tax dates are based on a calendar year taxpayer so if your fiscal year is other than a calendar year, adjust the due dates accordingly. *If any due date falls on a Saturday, Sunday or legal holiday, substitute the next regular workday.*

If you have questions or need assistance in registering or reporting Kansas taxes, please contact a customer service representative in our office. See back page for taxpayer assistance information.

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

# GENERAL INFORMATION

## INCOME TAXES

Income tax returns are due the 15th day of the 4th month following the end of the tax year. For a calendar year taxpayer (tax year of January 1- December 31), the due date is April 15. An approved federal extension will also extend the Kansas due date. Estimated tax payments for all calendar year taxpayers except farmers and fishers are due on the 15th of April, June, September and January of the following tax year.

For most tax types, KDOR (Kansas Department of Revenue) offers **electronic** methods for filing and paying your taxes. These online services are safe, secure, accurate and **free!** For the most current electronic information, visit us at: [ksrevenue.gov](http://ksrevenue.gov).

## BUSINESS TAXES

Retailers' sales, compensating use, and most excise tax returns are due on the 25th of the month following the end of the reporting period. Reporting periods are assigned based upon the annual amount of tax paid — the greater the tax amount, the more frequent the filing basis. For more information regarding Kansas sales and use tax returns and due dates, refer to **Pub. KS-1510, Kansas Sales Tax and Compensating Use Tax**.

Due dates for withholding tax payments depends on the size of your payroll. The larger your payroll, the larger the Kansas withholding, and therefore the more frequently you will report and pay the tax. Kansas has five filing frequencies — annual, quarterly, monthly, semi-monthly, and quad-monthly. Each filing frequency has a different set of dates. For more information on these filing frequencies and dates, refer to **Pub. KW-100, Kansas Withholding Tax**.

By law, businesses are now required to submit their Sales, Compensating Use and Withholding Tax returns electronically. Kansas offers several electronic file and pay solutions – see our website at [ksrevenue.gov](http://ksrevenue.gov) for the most up-to-date electronic information.

# JANUARY

- 1** Prepaid LP Permit (**Form MF-10**)—annual
- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (December 16-31)
- 15** Individual Estimated Income Tax Voucher (**Form K-40ES**)—Voucher 4  
Individual Estimated Income Tax Voucher (**Form K-40ES**)—Farmers or Fishers  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—(December)  
Sand Royalty Return (**Form SR-89**)—(December)  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (December)
- 20** Consumable Materials tax monthly Report (**Form EC-2**)—(December)  
Mineral Tax Return - Coal (**Form MT-13**)—November  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—November  
Mineral Tax Return - Natural Gas (**Form MT-05**)—November
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—annual filers (previous year)  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers (October-December)  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (December)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—annual filers (previous year)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—quarterly filers (October-December)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—monthly filers (December)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—(December)  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—(December)  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—(December)  
Motor Fuel Distributor Tax Return (**Form MF-52**)—(December)  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—(December)  
Motor Fuel Retailer Informational Return (**Form MF-90**)—(December)  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—(December)  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—annual filers (previous year)  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—quarterly filers (October-December)  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (December)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—annual filers (previous year)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers (October-December)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (December)  
Tire Excise Tax Return (**Form TE-1**)—annual filers (previous year)  
Tire Excise Tax Return (**Form TE-1**)—quarterly filers (October-December)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (December)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers (December)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—quarterly filers (October-December)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—annual filers (previous year)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers (October-December)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (December)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—annual filers (previous year)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—quarterly filers (October-December)  
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers (December)  
Withholding Tax Deposit Report Return (**Form KW-5**)—annual filers (previous year)  
Withholding Tax Deposit Report Return (**Form KW-5**)—quarterly filers (October-December)  
Withholding Tax Deposit Report Return (**Form KW-5**)—semi-monthly filers (January 1-15)
- 31** Bingo Distributor Tax Return (**Form BI-4**)—(December)  
Bingo Enforcement Tax Return (**Form BI-1**)—(December)  
Employer's Annual Withholding Return (**Form KW-3**)  
IFTA Tax Return (**Form MF-85**)—quarterly (October-December)  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—(December)  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—(December)  
Wage and Tax Statements (**Form W-2**)—mail or distribute to each employee

# FEBRUARY

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (January 16-31)
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—(January)  
Retail Water Protection Fee Return (**Form WP-1**)—quarterly (October-December of previous year)  
Sand Royalty Return (**Form SR-89**)—(January)  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (January)
- 20** Consumable Material tax Monthly Report (**Form EC-2**)—(January)  
Mineral Tax Return - Coal (**Form MT-13**)—(December)  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—(December)  
Mineral Tax Return - Natural Gas (**Form MT-05**)—(December)
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (January)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—monthly filers (January)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—(January)  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—(January)  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—(January)  
Motor Fuel Distributor Tax Return (**Form MF-52**)—(January)  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—(January)  
Motor Fuel Retailer Informational Return (**Form MF-90**)—(January)  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—(January)  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (January)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (January)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (January)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers (January)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (January)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—monthly filers (January)  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (February 1-15)
- 28** Bingo Distributor Tax Return (**Form BI-4**)—(January)  
Bingo Enforcement Tax Return (**Form BI-1**)—(January)  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—(January)  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—(January)

# MARCH

- 1** Annual Information Return (**Form 1096**) with accompanying Information Returns (**Form 1099**)  
Individual Income/Food Sales Tax Return (**Form K-40**)—farmers or fishers who did not file a K-40ES by Jan 15
- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (February 16-28)
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—(February)  
Sand Royalty Return (**Form SR-89**)—(February)  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (February)
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—(January)  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—(January)  
Mineral Tax Return - Natural Gas (**Form MT-05**)—(January)
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (February)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—monthly filers (February)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—(February)  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—(February)  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—(February)  
Motor Fuel Distributor Tax Return (**Form MF-52**)—(February)  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—(February)  
Motor Fuel Retailer Informational Return (**Form MF-90**)—(February)  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—(February)  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (February)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (February)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (February)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers (February)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (February)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—monthly filers (February)  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (March 1-15)
- 31** Bingo Distributor Tax Return (**Form BI-4**)—(February)  
Bingo Enforcement Tax Return (**Form BI-1**)—(February)  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—(February)  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—(February)

# APRIL

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (March 16-31)
- 15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 1 \*  
Corporation Income Tax Return (**Form K-120**) \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 1  
Fiduciary Income Tax Return (**Form K-41**)  
Homestead Refund Claim / Property Tax Relief Claim (**Form K-40H / K-40PT**)  
Individual Estimated Income Tax (**Form K-40ES**)—Voucher 1  
Individual Income Tax /Food Sales Tax Return (**Form K-40**)  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—March  
Local Intangibles Tax Return (**Form 200**)  
Partnership or S Corporation Income Tax Return (**Form K-120S**) \*  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 1 \*  
Privilege Tax Return (**Form K-130**) \*  
Sand Royalty Return (**Form SR-89**)—March  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (March)
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—(February)  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—(February)  
Mineral Tax Return - Natural Gas (**Form MT-05**)—(February)
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers (January-March)  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (March)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—quarterly filers (January-March)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—monthly filers (March)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—March  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—March  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—March  
Motor Fuel Distributor Tax Return (**Form MF-52**)—March  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—March  
Motor Fuel Retailer Informational Return (**Form MF-90**)—March  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—March  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—quarterly filers (January-March)  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (March)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers (January-March)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (March)  
Tire Excise Tax Return (**Form TE-1**)—quarterly filers (January-March)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (March)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers (March)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—quarterly filers (January-March)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers (January-March)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (March)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—quarterly filers (January-March)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—monthly filers (March)  
Withholding Tax Deposit Report (**Form KW-5**)—quarterly filers (January-March)  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (April 1-15)
- 31** Bingo Distributor Tax Return (**Form BI-4**)—March  
Bingo Enforcement Tax Return (**Form BI-1**)—March  
IFTA Tax Return (**Form MF-85**)—quarterly (January-March)  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—March  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—March

\* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

# MAY

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (April 16-30)
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—April  
Retail Water Protection Fee Return (Form WP-1)—quarterly (January-March)  
Sand Royalty Return (**Form SR-89**)—April  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (April)
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—April  
Mineral Tax Return - Coal (**Form MT-13**)—March  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—March  
Mineral Tax Return - Natural Gas (**Form MT-05**)—March
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (April)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—monthly filers (April)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—April  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—April  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—April  
Motor Fuel Distributor Tax Return (**Form MF-52**)—April  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—April  
Motor Fuel Retailer Informational Return (**Form MF-90**)—April  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—April  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (April)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (April)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (April)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers (April)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (April)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—monthly filers (April)  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (May 1-15)
- 31** Bingo Distributor Tax Return (**Form BI-4**)—April  
Bingo Enforcement Tax Return (**Form BI-1**)—April  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—April  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—April

# JUNE

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (May 16-31)
- 15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 2 \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 2 \*  
Individual Estimated Income Tax (**Form K-40ES**)—Voucher 2  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—May  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 2 \*  
Sand Royalty Return (**Form SR-89**)—May  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (May)
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—April  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—April  
Mineral Tax Return - Natural Gas (**Form MT-05**)—April
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (May)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—monthly filers (May)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—May  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—May  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—May  
Motor Fuel Distributor Tax Return (**Form MF-52**)—May  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—May  
Motor Fuel Retailer Informational Return (**Form MF-90**)—May  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—May  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (May)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (May)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (May)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers (May)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (May)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—monthly filers (May)  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (June 1-15)
- 31** Bingo Distributor Tax Return (**Form BI-4**)—May  
Bingo Enforcement Tax Return (**Form BI-1**)—May  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—May  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—May

\* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.



# JULY

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (June 16-30)
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—June  
Sand Royalty Return (**Form SR-89**)—June  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (June)
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—May  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—May  
Mineral Tax Return - Natural Gas (**Form MT-05**)—May
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (June)  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers (April-June)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—monthly filers (June)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—quarterly filers (April-June)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—June  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—June  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—June  
Motor Fuel Distributor Tax Return (**Form MF-52**)—June  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—June  
Motor Fuel Retailer Informational Return (**Form MF-90**)—June  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—June  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (June)  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—quarterly filers (April-June)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (June)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers (April-June)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (June)  
Tire Excise Tax Return (**Form TE-1**)—quarterly filers (April-June)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers (June)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—quarterly filers (April-June)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers (April-June)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (June)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—monthly filers (June)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—quarterly filers (April-June)  
Withholding Tax Deposit Report (**Form KW-5**)—quarterly filers (April-June)  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (July 1-15)
- 31** Bingo Distributor Tax Return (**Form BI-4**)—June  
Bingo Enforcement Tax Return (**Form BI-1**)—June  
IFTA Tax Return (**Form MF-85**)—quarterly (April-June)  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—June  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—June

# AUGUST

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (July 16-31)
- 15** **Individual Income Tax** - Calendar year taxpayers who have a federal four-month extension of time to file from the Internal Revenue Service  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—July  
Retail Water Protection Fee Return (**Form WP-1**)—quarterly (April-June)  
Sand Royalty Return (**Form SR-89**)—July  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (July)
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—June  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—June  
Mineral Tax Return - Natural Gas (**Form MT-05**)—June
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (July)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-1**)—monthly filers (July)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—July  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—July  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—July  
Motor Fuel Distributor Tax Return (**Form MF-52**)—July  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—July  
Motor Fuel Retailer Informational Return (**Form MF-90**)—July  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—July  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (July)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (July)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (July)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—July  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (July)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—monthly filers (July)  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (August 1-15)
- 31** Bingo Distributor Tax Return (**Form BI-4**)—July  
Bingo Enforcement Tax Return (**Form BI-1**)—July  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—July  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—July

# SEPTEMBER

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (August 16-31)
- 15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 3 \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 3 \*  
Individual Estimated Income Tax (**Form K-40ES**)—Voucher 3  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—August  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 3 \*  
Sand Royalty Return (**Form SR-89**)—August  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (August)
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—July  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—July  
Mineral Tax Return - Natural Gas (**Form MT-05**)—July
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (August)  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-1**)—monthly filers (August)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—August  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—August  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—August  
Motor Fuel Distributor Tax Return (**Form MF-52**)—August  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—August  
Motor Fuel Retailer Informational Return (**Form MF-90**)—August  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—August  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (August)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (August)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (August)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers (August)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (August)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—monthly filers (August)  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (September 1-15)
- 31** Bingo Distributor Tax Return (**Form BI-4**)—August  
Bingo Enforcement Tax Return (**Form BI-1**)—August  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—August  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—August

\* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

# OCTOBER

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (September 16-30)
- 15** **Individual Income Tax** - Calendar year taxpayers who have a federal six-month extension of time to file from the Internal Revenue Service  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—September  
Sand Royalty Return (**Form SR-89**)—September  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (September)
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—August  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—August  
Mineral Tax Return - Natural Gas (**Form MT-05**)—August
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (September)  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers (July-September)  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-1**)—monthly filers (September)  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-1**)—quarterly filers (July-September)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—September  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—September  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—September  
Motor Fuel Distributor Tax Return (**Form MF-52**)—September  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—September  
Motor Fuel Retailer Informational Return (**Form MF-90**)—September  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—September  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (September)  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—quarterly filers (July-September)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (September)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers (July-September)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (September)  
Tire Excise Tax Return (**Form TE-1**)—quarterly filers (July-September)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—September  
Transient Guest Tax Return (**Form TG-1 / TG-1**)—quarterly filers (July-September)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers (July-September)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (September)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—monthly filers (September)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—quarterly filers (July-September)  
Withholding Tax Deposit Report (**Form KW-5**)—quarterly filers (July-September)  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (October 1-15)
- 31** Bingo Distributor Tax Return (**Form BI-4**)—September  
Bingo Enforcement Tax Return (**Form BI-1**)—September  
IFTA Tax Return (**Form MF-85**)—quarterly (July-September)  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—September  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—September

# NOVEMBER

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (October 16-31)
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—October  
Retail Water Protection Fee Return (**Form WP-1**)—quarterly (July-September)  
Sand Royalty Return (**Form SR-89**)—October  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (October)
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—October  
Mineral Tax Return - Coal (**Form MT-13**)—September  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—September  
Mineral Tax Return - Natural Gas (**Form MT-05**)—September
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (October)  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-1**)—monthly filers (September)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—September  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—September  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—September  
Motor Fuel Distributor Tax Return (**Form MF-52**)—September  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—September  
Motor Fuel Retailer Informational Return (**Form MF-90**)—September  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—September  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (September)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (September)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (September)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—September  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (September)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—monthly filers (September)  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (October 1-15)
- 31** Bingo Distributor Tax Return (**Form BI-4**)—September  
Bingo Enforcement Tax Return (**Form BI-1**)—September  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—September  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—September

# DECEMBER

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (November 16-30)
- 15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 4 \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 4 \*  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—November  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 4 \*  
Sand Royalty Return (**Form SR-89**)—November  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers (November)
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—October  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—October  
Mineral Tax Return - Natural Gas (**Form MT-05**)—October
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers (November)  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-1**)—monthly filers (November)  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—November  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—November  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—November  
Motor Fuel Distributor Tax Return (**Form MF-52**)—November  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—November  
Motor Fuel Retailer Informational Return (**Form MF-90**)—November  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—November  
Retailers' Sales Tax Return (**Form ST-16 or ST-36**)—monthly filers (November)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers (November)  
Tire Excise Tax Return (**Form TE-1**)—monthly filers (November)  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—November  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers (November)  
Vehicle Rental Excise Tax Return (**Form VR-1**)—monthly filers (November)  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers (December 1-15)
- 31** Bingo Distributor Tax Return (**Form BI-4**)—November  
Bingo Enforcement Tax Return (**Form BI-1**)—November  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—November  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—November

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## 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](https://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 and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Business Taxes for Motor Vehicle Transactions
- Publication KS-1527, Kansas Business Taxes for 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
- Publication KS-1700, Kansas Sales & Use Tax Jurisdiction Code Booklet
- 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**. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).