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]
INCOME TAXES

CORPORATE INCOME TAX RETURNS
Kansas corporate income tax returns are due one month after the filing deadline established for federal corporate income tax returns. If a federal extension is granted, the Kansas filing deadline is one month after the extended federal due date.

ALL OTHER INCOME TAX RETURNS
All other Kansas income tax returns are due the same date as the federal filing due date. 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.

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 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-36)—annual filers (previous year)
   Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-36)—quarterly filers—October-December
   Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-36)—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-36)—annual filers (previous year)
   Retailers’ Sales Tax Return (Form ST-36)—quarterly filers—October-December
   Retailers’ Sales Tax Return (Form 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-36)—annual filers (previous year)
   Tire Excise Tax Return (Form TE-36)—quarterly filers—October-December
   Tire Excise Tax Return (Form TE-36)—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-36)—annual filers (previous year)
   Vehicle Rental Excise Tax Return (Form VR-36)—quarterly filers—October-December
   Vehicle Rental Excise Tax Return (Form VR-36)—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
<table>
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| **15** | Liquid Fuel Carrier Petroleum Products Report *(Form MF-206)*—monthly filers—January  
Retail Water Protection Fee Return *(Form WP-1)*—quarterly—October-December of previous year  
Sand Royalty Return *(Form SR-89)*—monthly filers—January  
Withholding Tax Deposit Report *(Form KW-5)*—monthly filers—January |
| **20** | Consumable Material tax Monthly Report *(Form EC-2)*—monthly filers—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-36)*—monthly filers—January  
Liquor Drink Tax Return *(Form LD-1 / LD-1V)*—monthly filers—January  
Liquor Enforcement Tax Return *(Form LE-3 / LE-3V)*—monthly filers—January  
Motor Fuel Distributor Tax Return *(Form MF-52)*—monthly filers—January  
Motor Fuel Manufacturer Tax Return *(Form MF-111)*—monthly filers—January  
Motor Fuel Retailer Informational Return *(Form MF-90)*—monthly filers—January  
Petroleum Products Inspection Report *(Form MF-7 or MF-7A)*—January  
Retailers’ Sales Tax Return *(Form ST-36)*—monthly filers—January  
Retailers’ Compensating Use Tax Return *(Form CT-9U)*—monthly filers—January  
Tire Excise Tax Return *(Form TE-36)*—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-36)*—monthly filers—January  
Withholding Tax Deposit Report *(Form KW-5)*—semi-monthly filers—February 1-15 |
| **28** | Bingo Distributor Tax Return *(Form BI-4)*—monthly filers—January  
Bingo Enforcement Tax Return *(Form BI-1)*—monthly filers—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-36)—monthly filers—February
   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-36)—monthly filers—February
   Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—February
   Tire Excise Tax Return (Form TE-36)—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-36)—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
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)—monthly filers—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)—monthly filers—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-36)—quarterly filers—January-March
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-36)—monthly filers—March
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—monthly filers—March
Liquor Drink Tax Return (Form LD-1 / LD-1V)—monthly filers—March
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—monthly filers—March
Motor Fuel Distributor Tax Return (Form MF-52)—monthly filers—March
Motor Fuel Manufacturer Tax Return (Form MF-111)—monthly filers—March
Motor Fuel Retailer Informational Return (Form MF-90)—monthly filers—March
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—monthly filers—March
Retailers' Sales Tax Return (Form ST-36)—quarterly filers—January-March
Retailers' Sales Tax Return (Form 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-36)—quarterly filers—January-March
Tire Excise Tax Return (Form TE-36)—monthly filers—March
Transient Guest Tax Return (Form TG-1 / TG-1V)—quarterly filers—January-March
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers—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-36)—quarterly filers—January-March
Vehicle Rental Excise Tax Return (Form VR-36)—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

30 Bingo Distributor Tax Return (Form BI-4)—monthly filers—March
Bingo Enforcement Tax Return (Form BI-1)—monthly filers—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-36)—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-36)—monthly filers—April
    Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—April
    Tire Excise Tax Return (Form TE-36)—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-36)—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

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<tr>
<td>10</td>
<td>Withholding Tax Deposit Report <em>(Form KW-5)</em>—semi-monthly filers—May 16-31</td>
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<td>Corporation Estimated Income Tax <em>(Form K-120ES)</em>—Voucher 2 *</td>
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<td>Individual Estimated Income Tax <em>(Form K-40ES)</em>—Voucher 2</td>
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<td>Liquid Fuel Carrier Petroleum Products Report <em>(Form MF-206)</em>—monthly filers—May</td>
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<td>Consumable Material Tax Monthly Report <em>(Form EC-2)</em>—monthly filers—May</td>
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<td>Consumers’ Compensating Use Tax Return <em>(Form CT-10U)</em>—monthly filers—May</td>
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<td>Dry Cleaning Environmental Surcharge/Solvent Fee Return <em>(Form DC-36)</em>—monthly filers—May</td>
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<td>May Liquefied Petroleum Motor Fuel Tax Return <em>(Form MF-202)</em>—May</td>
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<td>Liquor Drink Tax Return <em>(Form LD-1 / LD-1V)</em>—monthly filers—May</td>
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<td>Petroleum Products Inspection Report <em>(Form MF-7 or MF-7A)</em>—May</td>
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<td>Bingo Distributor Tax Return <em>(Form BI-4)</em>—monthly filers—May</td>
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<td>Bingo Enforcement Tax Return <em>(Form BI-1)</em>—monthly filers—May</td>
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<td>Mineral Tax Crude Oil Lease Report <em>(Form MT-01)</em> &amp; Prior Period Adj. <em>(Form MT-01a)</em>—May</td>
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<td>Mineral Tax Natural Gas Well Report <em>(Form MT-03)</em> &amp; Prior Period Adj. <em>(Form MT-03a)</em>—May</td>
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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)—quarterly filers—April-June
   Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers—June
   Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-36)—quarterly filers—April-June
   Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-36)—monthly filers—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-36)—quarterly filers—April-June
   Retailers’ Sales Tax Return (Form ST-36)—monthly filers—June
   Retailers’ Compensating Use Tax Return (Form CT-9U)—quarterly filers—April-June
   Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—June
   Tire Excise Tax Return (Form TE-36)—quarterly filers—April-June
   Tire Excise Tax Return (Form TE-36)—monthly filers—June
   Transient Guest Tax Return (Form TG-1 / TG-1V)—quarterly filers—April-June
   Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers—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-36)—quarterly filers—April-June
   Vehicle Rental Excise Tax Return (Form VR-36)—monthly filers—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)—monthly filers—July
Retail Water Protection Fee Return (Form WP-1)—quarterly—April-June
Sand Royalty Return (Form SR-89)—monthly filers—July
Withholding Tax Deposit Report (Form KW-5)—monthly filers—July

20
Consumable Material Tax Monthly Report (Form EC-2)—monthly filers—July
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-36)—monthly filers—
July Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—monthly filers—July
Liquor Drink Tax Return (Form LD-1 / LD-1V)—monthly filers—July
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—monthly filers—July
Motor Fuel Distributor Tax Return (Form MF-52)—monthly filers—July
Motor Fuel Manufacturer Tax Return (Form MF-111)—monthly filers—July
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Tire Excise Tax Return (Form TE-36)—monthly filers—July
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers—July
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers—July
Vehicle Rental Excise Tax Return (Form VR-36)—monthly filers—July
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—August 1-15

31
Bingo Distributor Tax Return (Form BI-4)—monthly filers—July
Bingo Enforcement Tax Return (Form BI-1)—monthly filers—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

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

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-36)—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-36)—monthly filers—August
    Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—August
    Tire Excise Tax Return (Form TE-36)—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-36)—monthly filers—August
    Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—September 1-15

30  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
**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)*—monthly filers—September
- Sand Royalty Return *(Form SR-89)*—monthly filers—September
- Withholding Tax Deposit Report *(Form KW-5)*—monthly filers—September

**20** Consumable Material Tax Monthly Report *(Form EC-2)*—monthly filers—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)*—quarterly filers—July-September

- Consumers' Compensating Use Tax Return *(Form CT-10U)*—monthly filers—September
- Dry Cleaning Environmental Surcharge/Solvent Fee *(Form DC-36)*—quarterly filers—July-September
- Dry Cleaning Environmental Surcharge/Solvent Fee *(Form DC-36)*—monthly filers—September
- Liquefied Petroleum Motor Fuel Tax Return *(Form MF-202)*—monthly filers—September
- Liquor Drink Tax Return *(Form LD-1 / LD-1V)*—monthly filers—September
- Liquor Enforcement Tax Return *(Form LE-3 / LE-3V)*—monthly filers—September
- Motor Fuel Distributor Tax Return *(Form MF-52)*—monthly filers—September
- Motor Fuel Manufacturer Tax Return *(Form MF-111)*—monthly filers—September
- Motor Fuel Retailer Informational Return *(Form MF-90)*—monthly filers—September
- Petroleum Products Inspection Report *(Form MF-7 or MF-7A)*—monthly filers—September
- Retailers' Sales Tax Return *(Form ST-36)*—quarterly filers—July-September
- Retailers' Sales Tax Return *(Form ST-36)*—monthly filers—September
- Retailers' Compensating Use Tax Return *(Form CT-9U)*—quarterly filers—July-September
- Retailers' Compensating Use Tax Return *(Form CT-9U)*—monthly filers—September
- Tire Excise Tax Return *(Form TE-36)*—quarterly filers—July-September
- Tire Excise Tax Return *(Form TE-36)*—monthly filers—September
- Transient Guest Tax Return *(Form TG-1 / TG-1)*—quarterly filers—July-September
- Transient Guest Tax Return *(Form TG-1 / TG-1V)*—monthly filers—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-36)*—quarterly filers—July-September
- Vehicle Rental Excise Tax Return *(Form VR-36)*—monthly filers—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)*—monthly filers—September
- Bingo Enforcement Tax Return *(Form BI-1)*—monthly filers—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-36)—monthly filers—October
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—October
Liquor Drink Tax Return (Form LD-1 / LD-1V)—October
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—October
Motor Fuel Distributor Tax Return (Form MF-52)—October
Motor Fuel Manufacturer Tax Return (Form MF-111)—October
Motor Fuel Retailer Informational Return (Form MF-90)—October
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—October
Retailers’ Sales Tax Return (Form ST-36)—monthly filers—October
Retailers’Compensating Use Tax Return (Form CT-9U)—monthly filers—October
Tire Excise Tax Return (Form TE-36)—monthly filers—October
Transient Guest Tax Return (Form TG-1 / TG-1V)—October
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers—October
Vehicle Rental Excise Tax Return (Form VR-36)—monthly filers—October
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—October 1-15

30 Bingo Distributor Tax Return (Form BI-4)—October
Bingo Enforcement Tax Return (Form BI-1)—October
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—October
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—October
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)—monthly filers—November
Privilege Estimated Tax (Form K-130ES)—Voucher 4 *
Sand Royalty Return (Form SR-89)—monthly filers—November
Withholding Tax Deposit Report (Form KW-5)—monthly filers—November

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

20
Consumable Material Tax Monthly Report (Form EC-2)—Monthly—November
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-36)—monthly filers—November
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—monthly filers—November
Liquor Drink Cc Backs Return (Form LD-1 / LD-1V)—monthly filers—November
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—monthly filers—November
Motor Fuel Distributor Tax Return (Form MF-52)—monthly filers—November
Motor Fuel Manufacturer Tax Return (Form MF-111)—monthly filers—November
Motor Fuel Retailer Informational Return (Form MF-90)—monthly filers—November
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—monthly filers—November
Retailers' Sales Tax Return (Form ST-36)—monthly filers—November
Retailers' Compensating Use Tax Return (Form CT-9U)—monthly filers—November
Tire Excise Tax Return (Form TE-36)—monthly filers—November
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers—November
Vehicle Lease Retailers' Compensating Use Tax Return (Form CT-114)—monthly filers—November
Vehicle Rental Excise Tax Return (Form VR-36)—monthly filers—November
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—December 1-15

31
Bingo Distributor Tax Return (Form BI-4)—monthly filers—November
Bingo Enforcement Tax Return (Form BI-1)—monthly filers—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
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
Tax Operations
PO Box 3506
Topeka KS 66625-3506

By Mail
Go to ksrevenue.gov to set up an appointment
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-1223, Kansas Food Sales Tax Rate Reduction
- 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).