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.
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.

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.
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)
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)—semimonthly 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)
  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
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (May 16-31)

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)

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

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)

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.
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<tr>
<th>Date</th>
<th>Description</th>
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<td>Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (June 16-30)</td>
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<td>15</td>
<td>Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—June</td>
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<td>Sand Royalty Return (Form SR-89)—June</td>
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<tr>
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<td>Consumable Material Tax Monthly Report (Form EC-2)—March</td>
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<td>Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers (June)</td>
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<td>Consumers’ Compensating Use Tax Return (Form CT-10U)—quarterly filers (April-June)</td>
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<td>Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers (June)</td>
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<td>Mineral Tax Natural Gas Well Report (Form MT-03) &amp; Prior Period Adj. (Form MT-03a)—June</td>
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</tbody>
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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)

* 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-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
**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-1V)—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)
    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)

15  Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers (October 16-31)
    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)

* 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)—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
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 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).