Retailers' Sales Tax **(ST-36)**

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GENERAL INFORMATION

- The due date is the 25th day of the month following the ending date of this return.
- Keep a copy of your return for your records.
- *You* ***must file*** a return even if there were no taxable sales.
- Write your Tax Account Number on your check or money order and make payable to Retailers' Sales Tax. Send your return and payment to: Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

PART I
(Complete Parts II, III and IV, as needed, before completing Part I)

Line 1. Enter the total tax from Part III, line 10.

Line 2. Utility Retailers Only – enter the total net tax deduction from Part IV, line 7.

Line 3. Subtract line 2 from line 1 and enter result.

If your filing frequency ***is*** *accelerated, lines 4 and 5 must be completed. If your filing frequency* ***is not*** *accelerated, skip lines 4 and 5 and proceed to line 6.*

Line 4. If your filing frequency is *accelerated*, enter the amount of the tax due for the first 15 days of the current calendar month of this return. A retailer whose total tax liability exceeds $40,000 in any calendar year is required to pay the sales tax liability for the first 15 days of each month on or before the 25th day of that month. A retailer will be in compliance with this requirement if, on or before the 25th day of the month, the retailer paid 90% of the liability of that 15 day period, or 50% of the tax liability for the same month of the previous year. **Do not enter an amount less than zero.**

Line 5. If your filing frequency is *accelerated*, enter the amount from line 4 of last month's return.

Line 6. Add lines 3 and 4, and subtract line 5. Enter result.

Line 7. Enter the amount from any credit memorandum issued by the Department of Revenue. If filing an amended return, enter the total amount previously paid for this filing period.

Line 8. Subtract line 7 from line 6 and enter result.

Line 9. If filing a late return, enter the amount of penalty due (see **ksrevenue.gov** for current rates).

Line 10. If filing a late return, enter the amount of interest due (see **ksrevenue.gov** for current rates).

Line 11. Add lines 8, 9 and 10. Enter result on line 11.

PART II
(Deductions)

Complete lines A through N, if applicable, and enter the sum on line O. Other allowable deductions must be itemized. Use a separate schedule if necessary.

PART III
(Location Breakdown)

If more space is needed, complete Part III Supplement Schedule.

Taxing Jurisdiction. If the tax jurisdiction is not complete or is incorrect, enter the name of the city, county and jurisdiction code in which tax is due.

Column 1. Enter the jurisdiction that coincides with the name of the city/county where the Kansas customer took delivery/possession of the purchased item(s). (see **Pub. KS-1700**).

Column 2. Enter the gross receipts or sales during the tax period, both taxable and non-taxable. DO NOT include the sales taxes collected in this figure.

Column 3. Enter your cost of tangible personal property consumed or used by you that was purchased without tax.

Column 4. Enter allowable Non-Utility deductions. All deductions in this column must also be itemized in Part II on the front of the return. (Column 4 total should equal Part II, line O.)

Column 5. Add columns 2 and 3, then subtract column 4. Enter result.

Column 6. Enter the appropriate tax rate (see **Pub. KS-1700**).

Column 7. Multiply amounts in column 5 by amounts in column 6 for each taxing jurisdiction. Enter result.

Line 8. Add the net tax due in column 7 and enter the result.

Line 9. Enter the sum of all Part II supplement pages. Enter the total number of supplemental pages included with this return. Count front and back as separate pages.

Line 10. Add lines 8 and 9. Enter total on line 10 and on line 1 of Part I.

PART IV
(Utility Providers Only)

Part IV is to be completed by retailers in the business of selling natural gas, electricity, or heat (propane gas, LP-Gas, coal, wood) to residential or agricultural customers.

Propane sales for agricultural use should be entered in Part III because it is exempt from both state and local sales tax. Water sales, delivered through mains, lines or pipes, for residential or agricultural use, should also be entered in Part III because said sales are exempt from both state and local sales tax.

If more space is needed, complete Part IV Supplement Schedule.

Taxing Jurisdiction. Enter the name of the city, county and jurisdiction code in which tax is due.

Column 1. Enter the jurisdiction that coincides with the name of the city/county where the Kansas customer took delivery/possession of the purchased item(s). (see **Pub. KS-1700**).

Column 2. Enter the total allowable residential/agriculture utility deductions for each taxing jurisdiction. This deduction is exempt only from state sales tax.

Column 3. This column is the state sales tax rate.

Column 4. Multiply column 2 by column 3 and enter the result in column 4 for each taxing jurisdiction.

Line 5. Add the total net tax due from adding all the figures in column 4, and enter the result on line 5.

Line 6. Enter the sum of all Part IV supplement pages. Enter total number of supplemental pages included with this return. Count front and back as separate pages.

Line 7. Add lines 5 and 6. Enter result on line 7 and on line 2, Part I.

TAXPAYER ASSISTANCE

If you have questions or need assistance completing this form, contact our office.

By mail

Tax Operations
PO Box 3506
Topeka KS 66625-3506

By Appointment

Go to **ksrevenue.gov** to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

Phone: 785-368-8222
Fax: 785-291-3614
ksrevenue.gov

ST-36
(Rev. 12-21)

Kansas Retailers' Sales Tax Return

FOR OFFICE USE ONLY

454003

Business Name

Mailing Address

City | State | Zip Code

Tax Account Number

Employer ID Number

Due Date

Tax Period	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Date Business Closed

Amended Return ☐ Additional Return ☐ Name or Address Change ☐

Part I

1. Total tax (complete Part III before completing this section)		1
2. Total net deduction from Part IV (if applicable)		2
3. Tax (subtract line 2 from line 1)		3
4. Tax due for first 15 days of the current month (see instructions)		4
5. Tax paid from last month (see instructions)		5
6. Tax (add lines 3 and 4, and subtract line 5)		6
7. Credit memo (see instructions)		7
8. Subtotal (subtract line 7 from line 6)		8
9. Penalty		9
10. Interest		10
11. Total amount due (add lines 8, 9 and 10)		11

Part II (Deductions)

A. Sales to other retailers for resale		A
B. Returned goods, discounts, allowances and trade-ins		B
C. Sales to U.S. government, state of Kansas and Kansas political subdivision		C
D. Sales of ingredient or component parts of tangible personal property produced		D
E. Sales of items consumed in the production of tangible personal property		E
F. Sales to nonprofit hospitals or nonprofit blood, tissue or organ banks		F
G. Sales to nonprofit educational institutions		G
H. Sales to qualifying sales tax exempt religious and nonprofit organizations		H
I. Sales of farm equipment and machinery		I
J. Sales of manufacturing machinery and equipment		J
K. Sales of alcoholic beverages		K
L. Non-taxable labor services, original construction and residential remodeling		L
M. Deliveries outside of Kansas		M
N. Other allowable deductions		N
O. Total deductions		O

I certify this return is correct.

Signature _____

Do Not Detach This Voucher

ST-36V
(Rev. 6/10)

Kansas Retailers' Sales Tax Voucher

FOR OFFICE USE ONLY

Business Name

Mailing Address

City | State | Zip Code

Tax Account Number

EIN

Due Date

Tax Period	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Amount from line 4, above

Subtract line 4 from line 11 and enter here

Daytime Phone Number: _____

Payment Amount $

401103

ST-36 Part III
(Rev. 6-10)

Kansas
Retailers' Sales Tax Return

454103

Business Name	
Tax Account Number	EIN

	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Taxing Jurisdiction Name of City/County	(Column 1) Code	(Column 2) Gross Sales	(Column 3) Merchandise Consumed By You	(Column 4) Part II (Non-Utility) Deductions	(Column 5) Net Sales	(Column 6) Combined Tax Rate %	(Column 7) Net Tax

Total Number of supplemental pages included with this return.

8. Total Net Tax (Part III).

9. Sum of additional Part III supplemental pages.

10. Total Tax (Add lines 8 and 9. Enter result here and on line 1, Part I).

ST-36 Part III Supplement
(Rev. 6-10)

Kansas Retailers' Sales Tax Return

454203

Business Name

Tax Account Number

EIN

	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Taxing Jurisdiction Name of City/County	(Column 1) Code	(Column 2) Gross Sales	(Column 3) Merchandise Consumed By You	(Column 4) Part II (Non-Utility) Deductions	(Column 5) Net Sales	(Column 6) Combined Tax Rate %	(Column 7) Net Tax

8. Total Net Tax (Add totals in column 7. Enter result here and on line 9, Part III).

ST-36 Part III Supplement
(Rev. 6-10)

Kansas Retailers' Sales Tax Return

454203

Business Name

Tax Account Number

EIN

	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Taxing Jurisdiction Name of City/County	(Column 1) Code	(Column 2) Gross Sales	(Column 3) Merchandise Consumed By You	(Column 4) Part II (Non-Utility) Deductions	(Column 5) Net Sales	(Column 6) Combined Tax Rate %	(Column 7) Net Tax

8. Total Net Tax (Add totals in column 7. Enter result here and on line 9, Part III).

ST-36 Part IV (Utility)
(Rev. 6-15)

Kansas Retailers' Sales Tax Return

454303

Business Name				MM DD YY
			Period Beginning Date	
Tax Account Number		EIN	Period Ending Date	

Taxing Jurisdiction Name of City/County	(Column 1) Code	(Column 2) Residential/Agricultural Utility Deductions Only	(Column 3) State Tax Rate	(Column 4) Net Tax Deduction Amount
			6.50	
			6.50	
			6.50	
			6.50	
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Total number of supplemental pages included with this return.

5. Total Net Tax Part IV.

6. Sum of additional Part IV supplemental pages.

7. Total Net Tax Deduction (add lines 5 and 6 and enter result here and on line 2, Part I).

ST-36 Part IV (Utility) Supplement

(Rev. 6-15)

Kansas Retailers' Sales Tax Return

454403

Business Name		
Tax Account Number	EIN	

	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Taxing Jurisdiction Name of City/County	(Column 1) Code	(Column 2) Residential/Agricultural Utility Deductions Only	(Column 3) State Tax Rate	(Column 4) Net Tax Deduction Amount
			6.50	
			6.50	
			6.50	
			6.50	
			6.50	
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			6.50	
			6.50	

5. Total Net Tax Deduction Amount
(Add totals in column 4. Enter result here and on line 6, Part IV).