



## 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.
- Line 4.** 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 5.** Subtract line 4 from line 3 and enter result.
- Line 6.** If filing a late return, enter the amount of penalty due (see [ksrevenue.gov](http://ksrevenue.gov) for current rates).
- Line 7.** If filing a late return, enter the amount of interest due (see [ksrevenue.gov](http://ksrevenue.gov) for current rates).
- Line 8.** Add lines 5, 6 and 7. Enter result on line 8.

### 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.

**Tax on Food Checkbox.** Check the box if you are reporting retailers' sales tax on eligible food or food ingredients that are exempt from a portion of the state sales tax rate. If you make sales for both qualified food items and other retail sales, you will need to add two lines for the same jurisdiction and check the Column 1 checkbox. Enter the jurisdiction code that coincides with the name of the city/county. (see [Pub. KS-1700](http://ksrevenue.gov)).

- 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](http://ksrevenue.gov)).
- 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](http://ksrevenue.gov)).
- 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](http://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](http://ksrevenue.gov)





