

**DISTRIBUTORS' MONTHLY GALLONAGE TAX RETURN
INSTRUCTIONS**

WHO IS REQUIRED TO FILE AND PAY GALLONAGE TAX?

All licensed Kansas beer, wine and spirits distributors.

DUE DATE:

The tax return and payment are due on or before the 15th day of the calendar month following the month in which the distributor acquires possession of alcoholic liquor.

INSTRUCTIONS TO COMPLETE THE DISTRIBUTORS' GALLONAGE TAX RETURN:

1. Enter the month, year, FEIN, distributor name, demographic and contact information.
2. Enter the total number of GALLONS that you are reporting for the corresponding PRODUCT TYPE and conduct CODE (01-03) in the GALLONS column.
3. Multiply each number of gallons by the corresponding TAX RATE and enter that amount in the appropriate TAX AMOUNT column.
4. In the TAX AMOUNT column, subtract product type CODES 02 and 03 from the product type CODE 01.
5. Enter the difference in the TAX DUE column.
6. Add all of the TAX DUE amounts together and enter the sum in the TOTAL TAX DUE box at the bottom of the form.

EXPLANATION OF CODES:

01 = Taxable Product Received: Products purchased from supplier.

02 = Out-of-State Transfers: Includes Military Non-Taxable sales of spirits only, products returned to supplier or manufacturer, or sales to entities outside of Kansas as authorized in those jurisdictions.

03 = Other Non-Taxable Distributions: Includes breakage, spoilage and shrinkage.

PAYMENT OF GALLONAGE TAX:

Two options are available to remit your gallonage tax payment:

1. Conventional Payment – remit payment in the form of a check or money order payable to the Kansas Department of Revenue.
2. Electronic Payment – submit payment electronically through the Kansas Customer Service Center. You must contact ABC prior to using this payment method for the first time, to add the product types to your account. If using this option, check the box by "I have paid my gallonage tax using the EFT option" and attach a copy of your ACH Payment Details page.

FILING AND PAYMENT OF GALLONAGE TAX:

There are four methods to file and pay your gallonage tax return.

- File the ABC-215 with conventional payment.
- File the ABC-215 with EFT payment and copy of ACH Payment Details page.
- File electronically (EDI or Web Application) with EFT payment. This requires the ABC-216 form.
- File electronically (EDI or Web Application) with conventional payment. This requires the ABC-216 form.

CONTACT INFORMATION:

Questions may be directed to the ABC Marketing Unit.

- Phone: 785-296-7015
- Email: KDOR_ABC.Marketing.Unit@ks.gov

Alcoholic Beverage Control
 109 SW 9th Street, 5th Floor
 PO Box 3506
 Topeka KS 66601-3506



Phone: 785-296-7015
 Fax: 785-296-7185
 kdor_abc.licensing@ks.gov
www.ksrevenue.gov/abc.html

MONTH: _____ YEAR: _____ FEIN: _____

DISTRIBUTOR NAME: _____	
ADDRESS: _____	
CITY: _____	ZIP: _____
CONTACT PERSON: _____	PHONE NUMBER: _____
EMAIL ADDRESS: _____	

PRODUCT TYPE:	CODE:	GALLONS:		TAX RATE:		TAX AMOUNT:		TAX DUE:
Alcohol and Spirits (GLAS)	01		X	\$2.50 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Fortified Wine (16.1% ABV or more) (FWGL)	01		X	\$0.75 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Light Wine (16% ABV or less) (LWGL)	01		X	\$0.30 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Beer (4.1% ABV or more) (GLBR)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Cereal Malt Beverage (3.2% ABW or less) (MBTX)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Flavored Malt Beverage - Strong (4.1% ABV or more) (GFMB)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Flavored Malt Beverage - Weak (4% ABV or less) (FMBT)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		

TOTAL GALLONAGE TAX DUE =

I have paid my gallonage tax using the EFT option. Attach a copy of your ACH Payment Detail page.

I declare under penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete return.

SIGNATURE _____ TITLE _____
State whether individual owner, member of firm or title if officer of corporation.