

Tired of paper and postage?

Try our online business center – a secure, convenient, and simple way to manage all of your business tax accounts. Visit ksrevenue.gov and sign into the KDOR Customer Service Center to get started.

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 for current rates).
- Line 7. If filing a late return, enter the amount of interest due (see 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).
- **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-3 (Rev. 1-23) Business Name	86	Kansas Retailers' Sale Tax Return	ST-36 Part I and Part II 454022						
	Mailing Address			Tax Account Number Employer ID Number Due Date						
	City				State	Zip Code	Tax Period Period Beginning Date	ММ	DD	γγγγ
Date Business Closed			Amended Return	Additional Return	Name Chang	or Address e	Period Ending Date			
Part I		2. 3. 4. 5. 6. 7.	Total tax (complete Part III t Total net deduction from Pa Tax (subtract line 2 from line Credit memo (see instructio Subtotal (subtract line 4 fror Penalty Interest Total amount due (add lines							
Part II (De	eductions)	В. С. D. Е. F.	Sales to other retailers for re Returned goods, discounts, Sales to U.S. government, s Sales of ingredient or comp Sales of items consumed in Sales to nonprofit hospitals Sales to nonprofit education Sales to qualifying sales tax	allowances and trad state of Kansas and I onent parts of tangib the production of tan or nonprofit blood, ti- nal institutions	le-ins Kansas politic: Ile personal pr ngible persona ssue or organ	al subdivision operty produc Il property banks	ed			

Н.	. Sales to qualifying sales tax exempt religious and nonprofit organizations	
I.	Sales of farm equipment and machinery	
J.	Sales of integrated production machinery and equipment	
К.	Sales of alcoholic beverages	
L.	Non-taxable labor services, original construction and residential remodeling	
M.	. Deliveries outside of Kansas	
N.	. Other allowable deductions	
Ο.	. Total deductions	
	Signature	

.

ST-36V (Rev. 1-23)	Kansas Retailers' Sales Tax Voucher	FOR OFFICE USE	ONLY		ST-36V 4011		
Business Name				Tax Account Number			
Mailing Address				Due Date Tax Period Period Beginning Date	ММ	DD	YY
City		State	Zip Code	Period Ending Date			
Daytime Phone Number:				Amount Due from line 8 Payment Amount			

Do Not Detach This Voucher



Kansas Retailers' Sales Tax Return



	Business Name							ММ	DD YYYY
	Tax Account Number				EIN		Period Beginning Date		
							Period Ending Date		
Tax on Food	Taxing Jurisdiction Name of City/County	(Column 1) Code	(Column 2) Gross Sales	Me	Column 3) erchandise umed 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 T	āx (Part III).	
			er of supplemental ded with this return.			9. Sum of additio	nal Part III suppleme	ntal pages.	
				10. 1	Total Tax (Ad	d lines 8 and 9. Enter r			

.....



Kansas Retailers' Sales Tax Return





		Business Name				ММ	DD YYYY		
		Tax Account Number			EIN		Period Beginning Date Period Ending Date		
Tax on Food	Tax Nam	ing Jurisdiction e 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).



Kansas Retailers' Sales Tax Return



	Business Name						ММ	DD YYYY	
	Tax Account Number	Tax Account Number		EIN		Period Beginning Date Period Ending Date			
Tax on Food	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).



Business Name Tax Account Number

Kansas **Retailers' Sales Tax Return**

EIN



ax Return	454322					
		ММ	DD	YYYY		
	Period Beginning Da	ate				
	Period Ending Da					
umn 2) al Utility Deductions Only	(Column 3) State Tax Rate		Column 4) Deduction Am	ount		
	6.50					
	6.50					
	6.50					
	6.50					
	6.50					
	6.50					
	6.50					
	6.50					
	6.50					
	6.50					
	6.50					
	6.50					

ount 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		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
			6.50		
Total number o pages included	f supplemental with this return.	5. Total 6. Sum of additional Part IV supp	Net Tax Part IV.		

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

(Rev. 1-23)

ST-36 Part IV Kansas (Utility) Supplement Retailers' Sales Tax Return





Business Name				ММ	DD	YYYY
Tax Account Number		EIN	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	(Co Net Tax De	olumn 4) eduction Amou	ınt
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
			6.50			
	(Add totals i	5. Total Net Tax Dedu n column 4. Enter result here and on lin				