

KANSAS DEPARTMENT OF REVENUE
LIQUEFIED PETROLEUM MOTOR FUEL TAX RETURN

640601

SALES & USE FOR MONTH OF _____, 20____

License # _____

THIS RETURN MUST BE PREPARED FOR EACH CALENDAR MONTH COVERING ALL LICENSED LOCATIONS,
 AND IS DUE NO LATER THAN THE **25TH** OF THE FOLLOWING MONTH.

CONSOLIDATED REPORT OF ALL LOCATIONS

	Propane	CNG	LNG
1. Beginning Inventory.....			
2. Purchased or Acquired.....			
3. Non-Motor Fuel Taxable Sales-Use.....			
4. Gallons Used Computed on Mileage Basis.....			
5. Taxable Sales-Use on Gallon Basis.....			
6. Total Taxable Sales-Use (Line 4 plus line 5).....			
7. Ending Inventory (Line 1 plus line 2 minus line 3 minus line 6).....			
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8. Tax Rate Per Gallon.....	.23	.24	.26
9. Tax Due (Multiply Line 6 by appropriate tax rate on line 8).....			
10. Penalty and Interest (Multiply Line 9 by penalty & interest rate).....			
11. Total Amount Due (Line 9 plus line 10).....			
12. Credit			
13. Total Remittance (Add line 11 columns, subtract line 12 and enter total)			

MAKE REMITTANCE PAYABLE TO DIRECTOR OF TAXATION, LP-gas

I hereby certify that the statements above and in the supporting schedule(s) of this report are true and correct.

 Signature Title Telephone Number

GENERAL INFORMATION

A **RETURN** must be prepared for each calendar month and is due on or before the 25th of the following month. Failure to file and remit your LP-gas tax by the 25th of the following month will result in penalty and interest being assessed, as provided by law.

NOTE: THIS RETURN IS TO COVER THE ACTUAL OPERATION OF YOUR BUSINESS FOR THE ABOVE MONTH. DO NOT SHOW A TRANSACTION FOR ANY OTHER MONTH ON THIS REPORT.

COMPLETE SCHEDULE ON REVERSE SIDE – Bulk Sales to Licensed Dealer-Users Tax Paid.

UNLAWFUL SALES. See K.S.A. 79-3493 of the Liquefied Petroleum Motor Fuel Tax Law.

EACH USER-DEALER shall maintain and keep for a period of 3 years, records of LP-gas purchased, sold and used. Records will include invoices, bills of lading, and other pertinent records and documents as may be required by the director for the reasonable administration of the act. Accurate mileage records must be maintained for 3 years for all vehicles on which the tax is computed on a mileage basis.

Sales of LP-gas to a special pre-paid permit user or to the holder of a LP-gas mileage permit who have special decals affixed on the vehicle may be sold tax free. LP-gas dealers selling LP-gas motor fuel tax free must maintain records of tax free sales including users permit number and name for a period of 3 years.

Copies can be made of the "Bulk Tax Paid Sales" if additional lines are needed. Please mail the completed application and direct any inquiries regarding this application to the address: Kansas Department of Revenue, Motor Fuel Tax, PO Box 750680, Topeka, Kansas 66625-0680; Phone: 785-368-8222; Fax: 785-296-2703. Go to ksrevenue.gov to set up an appointment at the Topeka office by using the Appointment Scheduler.

L. P. MOTOR FUEL TAX RETURN INSTRUCTIONS

640702

Following are instructions for completing the monthly Liquefied Petroleum Motor Fuel Tax Return for Licensed Liquefied Petroleum Dealers and Users. LP-gas includes propane, CNG (Compressed Natural Gas) and LNG (Liquefied Natural Gas). Tax is calculated on a per gallon basis, see K.S.A 79-3492b for CNG and LNG conversion formula.

- Line 1: **Beginning Inventory:** Ending inventory from line 7 of previous month's return.
- Line 2: **Purchased or Acquired:** All LP-gas purchased or acquired during the reporting month.
- Line 3: **Non-Motor Fuel Taxable Sales-Use:** Sales or use of LP-gas which is not subject to state liquefied petroleum motor fuel tax. Records of any sales or use of non-motor fuel taxable LP-gas shall be maintained for a period of three years for audit purposes.
- Line 4: **Gallons Used Computed on Mileage Basis:** Enter gallons of LP-gas used in a motor vehicle for which a Special Permit decal has been issued and for which tax is computed on a mileage basis. See K.S.A. 79-3492a for miles per gallon computation. Records of miles traveled shall be maintained for a period of three years for audit purposes.
- Line 5: **Taxable Sales-Use on Gallon Basis:** Taxable gallons disbursed into the supply tank of a motor vehicle and all motor fuel tax paid bulk deliveries. Tax Paid Bulk deliveries shall be substantiated on the schedule below. Records of all other sales or use shall be maintained at your location for a period of 3 years for audit purposes.
- Line 6: **Total Taxable Sales-Use:** Line 4 plus line 5.
- Line 7: **Ending Inventory:** The total of Beginning Inventory and that which was purchased or acquired, less that which was sold or used for taxable or non-taxable purposes (Line 1 plus line 2 minus 3 minus line 6).
- Line 8: **Tax rate per gallon:** Per K.S.A.79,141
- Line 9: **Tax due:** Multiple line 6 by appropriate tax rate found on line 8 for each column.
- Line 10: **Penalty & Interest:** Penalty at 5% of tax and appropriate % of interest per month as found on our website www.ksrevenue.gov (Multiply Line 9 by penalty & interest rate).
- Line 11: **Total Amount Due:** Line 9 plus line 10.
- Line 12: **Credit:** Enter approved credit amount or amount of tax paid at time of purchase at retail when filing and paying gallons used computed on mileage basis (**Enclose copies of receipts**).
- Line 13: **Total Remittance:** Total of all columns on line 11, minus line 12. Make check payable to Director of Taxation LP-gas for this amount.

Bulk Tax Paid Sales

Bill of Lading or Invoice No.	Date	To Whom Sold (Dealers or Users)	Dealers or Users License Number	Address	Product Code	Gallons
Total to be entered on line 5						