

KANSAS MICROBREWERY MONTHLY GALLONAGE TAX RETURN AND SALES REPORT INSTRUCTIONS

WHO IS REQUIRED TO USE THIS FORM?

All licensed Kansas Microbreweries are required to submit the form for reporting their monthly gallonage tax, even if no products were manufactured, sold, stored or purchased.

DUE DATE:

The tax return, report and payment are due on or before the 15th day of the calendar month following the month in which the microbrewery transferred beer from brewing vats to holding vats and/or the purchase of malt product (wort, liquid malt, malt syrup or malt extract).

NO DOMESTIC BEER BREWED:

You are required to file this return and report even if no domestic beer is brewed during the report period. If beer was not transferred from brewing vats to holding vats during the report period, check the box by "No domestic beer was brewed this month". Enter a "zero" in the "Total Domestic Beer Tax Due" box. Pursuant to K.S.A. 41-308(a)(1), Kansas Microbreweries are not authorized to manufacture Cereal Malt Beverage.

NO HARD CIDER MANUFACTURED:

You are required to file this return and report even if no hard cider is manufactured during the report period. Check the box by "No hard cider was manufactured this month".

NO MALT OR WORT PRODUCTS:

If no malt or wort products were manufactured, used, sold, stored or purchased this month, check the box by "No malt or wort products were manufactured, used, sold, stored or purchased this month".

GALLONAGE TAX CREDIT CARRIED FORWARD CHECKBOX:

If you have a tax credit from a previous report period, check the box by "Gallonage tax credit carried forward". Enter the amount of the tax credit next to "Amount".

INSTRUCTIONS TO COMPLETE THE MICROBREWERY GALLONAGE TAX RETURN:

Round gallons manufactured to the nearest whole gallon and report whole gallons only.

1. Enter the month, year, FEIN, microbrewery name, license number, demographic and contact information.
2. Enter the total number of GALLONS of Domestic Beer or Hard Cider that you are reporting for the corresponding product CODE (01-03) in the GALLONS/POUNDS column.
 - a. Multiply the number of gallons CODE 01 by the corresponding TAX RATE and enter that amount in the TAX AMOUNT column.
 - b. Multiply the number of gallons CODE 02 and 03 by the corresponding TAX RATE and enter that amount in the TAX AMOUNT column.
 - c. In the TAX AMOUNT column, subtract product type CODE 02 and 03 from product type CODE 01.
 - d. Enter the difference in the TAX DUE box.
3. Enter the total number of gallons CODE 04 of Wort of Liquid Malt manufactured, used, sold, stored or purchased in the GALLONS/POUNDS column.
 - a. Multiply the number of gallons CODE 04 by the corresponding TAX RATE and enter that amount in the TAX AMOUNT column. If you did not purchase any Wort or Liquid Malt, enter a "zero" in the GALLONS/POUNDS and TAX DUE columns.
 - b. Multiply the number of gallons CODE 05 by the corresponding TAX RATE and enter that amount in the TAX AMOUNT column.
 - c. In the TAX AMOUNT column, subtract product type CODE 05 from CODE 04 and enter the amount in the TAX DUE box.
4. Enter the number of pounds CODE 04 of Malt Syrup or Malt Extract manufactured, used, sold, stored or purchased in the GALLONS/POUNDS column.
 - a. Multiply the number of pounds CODE 04 by the corresponding TAX RATE and enter that amount in the TAX AMOUNT column. If you did not purchase any Malt Syrup or Malt Extract, enter a "zero" in the GALLONS/POUNDS and TAX AMOUNT column.
 - b. Multiply the number of pounds CODE 05 by the corresponding TAX RATE and enter that amount in the TAX AMOUNT column.
 - c. In the TAX AMOUNT column, subtract product type CODE 05 from CODE 04 and enter the amount in the TAX DUE box.
5. Add the domestic beer TAX DUE, hard cider TAX DUE and malt and/or wort products TAX DUE amounts together and enter the sum in the TAX AMOUNT box. If you have a previous credit, enter that amount and subtract from the TAX AMOUNT. Enter the sum in the TOTAL TAX DUE box.
6. Read the sworn statement, sign and enter your title.

EXPLANATION OF CODES:

- 01 = Total Gallons of Domestic Beer Brewed or Hard Cider Manufactured. Kansas Microbreweries are authorized to brew domestic beer (greater than 3.2% ABW but not more than 15% ABW). Gallonage Tax is due at the time of transfer from brewing vats to the holding vats.
- 02 = Sales to Out-of-State Wholesalers or Transferred to Out-of-State Contracting Microbreweries. Products sold to out-of-state wholesalers or transferred to out-of-state contracting microbreweries are tax exempt with an affidavit attached for each sale. Bills of lading are subject to review by the Director.
- 03 = Sales to Non-Beverage User Permit Holders.
- 04 = Taxable Ingredients Purchased/Manufactured. Tax is due on wort or liquid malt (\$0.20/Gallon) and malt syrup or malt extract (\$0.10/Pound) purchased to manufacture domestic beer.
- 05 = Taxable malt or wort used in the manufacture or domestic beer.

INSTRUCTIONS TO COMPLETE SALES SCHEDULES A-D:

Round gallons manufactured to the nearest whole gallon and report whole gallons only.

1. Enter the month, year and your FEIN.
2. **SCHEDULE A – SALES:**
 - a. If you have no sales to report this month, check the box by "I have no sales to report this month".
 - b. To report sales, enter the total number of gallons sold for each authorized type of sale.
Licensed Distributors. Sales to licensed Kansas Distributors.
Off-Premise Licenses. Sales to licensed Retailers.
On-Premise Licenses. Sales to licensed Public Venues, Clubs, Drinking Establishments, Caterers, and Temporary Permit holders. Excludes sales to a Drinking Establishment or Caterer with 25% or more common ownership with the Microbrewery.
Consumers. Sales to consumers for consumption off of the licensed premise.
Non-Beverage User Permit Holders. Requires a Non-Beverage User permit to conduct sale.
3. **SCHEDULE B – SALES TO DISTRIBUTORS:**
 - a. If you have no sales to in-state and/or out-of-state distributors this month, check the box by "I have no sales to Distributors to report this month.
 - b. To report in-state and/or out-of-state distributor sales, enter the Distributor Name, Invoice Date, Invoice Number, Purchase Order Number and Invoice Total amount. **DO NOT SEND INVOICES. All records shall be maintained for three years and shall be available for inspection by the Director or any agent or employee of the Director or Secretary upon request.**
4. **SCHEDULES C – SAMPLES:**
 - a. If no samples were given this month, check the box by "No samples were given this month".
 - b. If samples were given this month, check the box by "Samples were given this month" and enter the number of total gallons used for samples.
5. **SCHEDULE D – TRANSFERS TO CONTRACTING MICROBREWERIES:**
 - a. If you have no transfers to contracting microbreweries this month, check the box "I have no transfers to contracting microbreweries to report this month".
 - b. To report transfers, enter the Microbrewery Name, License Number, Transfer Date and Total Number of Gallons.

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 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.

CONTACT INFORMATION:

Questions may be directed to the ABC Marketing Unit.

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



MICROBREWERY MONTHLY GALLONAGE TAX RETURN AND SALES REPORT

MONTH: _____ YEAR: _____ FEIN: _____ - _____

DBA NAME: _____	LICENSE NUMBER: _____
ADDRESS: _____	
CITY: _____, KS ZIP CODE: _____	
CONTACT PERSON: _____	
E-MAIL ADDRESS: _____	

- No domestic beer was brewed this month.
- No hard cider was manufactured this month.
- No malt or wort products were manufactured, used, sold, stored or purchased this month.
- Gallonage tax credit carried forward. Amount: \$ _____

PRODUCT TYPE:	CODE:	GALLONS / POUNDS:		TAX RATE:		TAX AMOUNT:		TAX DUE:
Domestic Beer (3.2%-15% ABW) (DOBE)	01		X	\$0.18 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Hard Cider (Light Wine) (GFHC)	01		X	\$0.30 / Gallon	+	\$	=	\$
	02		X		-	\$		
	03		X		-	\$		
Wort of Liquid Malt (WALM)	04		X	\$0.20 / Gallon	+	\$	=	\$
	05		X		-	\$		
Malt Syrup or Malt Extract (MASE)	04		X	\$0.10 / Pound	+	\$	=	\$
	05		X		-	\$		

Tax Amount	=	\$
Credit from Previous Report Period	-	\$
TOTAL TAX DUE	=	\$

I have paid my gallonage tax using the EFT option and attached a copy of my ACH Payment Details 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.

CODES:

- 01 = Total Gallons of Domestic Beer Brewed or Hard Cider Manufactured
- 02 = Sales to Out-of-State Wholesalers or Transfer to Out-of-State Contracting Microbreweries
- 03 = Sales to Non-Beverage User Permit Holder
- 04 = Taxable Ingredient Purchased/Manufactured
- 05 = Taxable Ingredient Used to Manufacture Domestic Beer



MICROBREWERY MONTHLY GALLONAGE TAX RETURN AND SALES REPORT

MONTH: _____ YEAR: _____ FEIN: _____ - _____

SCHEDULE A – SALES:

I have no sales to report this month.

Type of Sale	Total Number of Gallons:	
	Beer	Hard Cider
1. Licensed Distributors (Complete Schedule B)		
2. Off-Premise Licenses		
3. On-Premise Licenses		
4. Consumers (Off-Premise Consumption)		
5. Non-Beverage User Permit Holders		

SCHEDULE B – SALES TO DISTRIBUTORS:

I have no sales to Distributors to report this month.

Distributor Name	Invoice Date	Invoice Number	Purchase Order Number	Invoice Total
				\$
				\$
				\$
				\$

SCHEDULE C – SAMPLES:

Tasting Samples
<input type="checkbox"/> No samples were given this month. <input type="checkbox"/> Samples were given this month. Total Number of Gallons: _____

SCHEDULE D – TRANSFERS TO CONTRACTING MICROBREWERIES:

I have no transfers to contracting microbreweries to report this month.

Microbrewery Name	License Number	Transfer Date	Total Number of Gallons:	
			Beer	Hard Cider

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.

ABC Office Use Only:

<input type="checkbox"/> GALLONAGE TAX ENCLOSED Amount \$ _____ Associate: _____ Date: _____
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