

FARM WINERY MONTHLY GALLONAGE TAX RETURN AND SALES REPORT **INSTRUCTIONS**

Who is required to use this form?

Pursuant to K.S.A. 41-501, all licensed Kansas Farm Wineries are required to file a monthly gallonage tax return with payment, if any tax is due, and file a monthly sales report by the due date.

Due Date:

The tax return, payment and report are due on or before the 15th day of the following month. Gallonage tax is due at the time the farm winery **bottled** domestic table wine and/or domestic fortified wine. Not during the manufacturing process or the time of sale.

Instructions to Complete the Farm Winery Gallonage Tax Return:

1. Enter the month, year, FEIN, license number, DBA name, address and contact information.
2. Mark the appropriate box if any of the following scenarios apply:
 - If no wine was bottled during the report period, check the box by "No wine was bottled this report period". Enter a zero in the "Total Gallonage Tax Due" box at the bottom of the form.
 - Domestic wine manufactured solely and exclusively for sacramental purposes shall not be subject to gallonage tax. If such wine was bottled, check the box by "Domestic wine was bottled solely and exclusively for sacramental purposes this report period" and enter the number of gallons bottled next to the corresponding product type.
 - 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".
3. Gallonage Tax Computation:
 - a. Enter the total number of **gallons** you are reporting for the corresponding Product Type (Domestic Fortified Wine and Domestic Table Wine) and Product Code (01 and/or 02) in the Gallons Bottled column.
 - b. Multiply each number of gallons by the corresponding Tax Rate and enter that amount in the appropriate Tax Amount columns.
 - c. Subtract the Tax Amount of Code 02 from the Tax Amount of Code 01 and enter the difference in the Tax Due column.
 - d. Add the Tax Due amounts together and enter the sum in the Gallonage Tax Due box.
 - e. If a credit is being applied, enter the amount in the Credit From Previous Report Period box.
 - f. Subtract the Credit From Previous Report Period amount from the Gallonage Tax Due amount and enter their difference in the Total Gallonage Tax Due box.
4. Sign the completed return on the signature line, enter your title and date in the space provided.

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.

Explanation of Codes:

- 01 = Total Wine Bottled. Gallonage tax is calculated at the time the product is transferred from the fermenting area into the bottle or container. This includes wine imported in bulk.
- 02 = Shipments to Out-of-State Wholesalers and Non-Beverage User Permittees. Domestic wine manufactured in Kansas that is shipped out-of-state for sale and consumption is tax exempt. Bills of lading are subject to review by the Director.

Instructions to Complete the Farm Winery Monthly Sales Report:

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 number of bottles sold. If the size sold is not listed, enter the size and quantity sold in the “Other” column.
 - **Off-Premise Licensees** – sales to licensed Retailers and/or Producers license.
 - **On-Premise Licensees** – sales to licensed Clubs, Drinking Establishments, Caterers, Public Venues and/or Temporary permit holders. Include sales from your Farm Winery license to your Drinking Establishment and/or Caterer license.
 - **Consumers** – Sales at the Farm Winery or Farm Winery Outlet(s). Do not include Special Order Shipping license sales.
 - **Non-Beverage User Permittees** – Sales to Non-Beverage User permit holder.
3. **Schedule B – Samples:**
 - a. If no samples were used this month, check the box by “No samples were given this month”.
 - b. Enter the total number of bottles used. If the size is not listed, enter the size and number of bottles used in the “Other” column. Include samples given at your Farm Winery Outlet(s).
4. **Schedule C – Sales to Distributors:**
 - a. If you have no sales to in-state and/or out-of-state distributors this month, check the box “I have no sales to Distributors to report this month”.
 - b. To reports sales to Distributors, enter the Distributor Name, Invoice Date, Invoice Number, Purchase Order Number and Invoice Total amount for each sale. Include in-state and out-of-state Distributor sales. **DO NOT SEND INVOICES.** Must maintain records for three years and shall be available for inspection.
5. **Schedule D – Kansas Special Order Shipping (SOS) License Sales, (requires a valid KS SOS license):**
 - a. If you do not have a Kansas SOS license, check the box by “I do not have a Kansas Special Order Shipping License”.
 - b. If you have a Kansas SOS license and do not have shipments to Kansas consumers, check the box by “I have no Kansas Special Order Shipping license sales to report this month”.
 - c. To report sales, enter the Customer Name, Address, Quantity, Size and Order Total for each shipment. Do not include any gallonage tax, liquor enforcement tax or shipping charges.
6. **Schedule E – Farmers’ Market Sales Permit Sales, (requires a valid Farmers’ Market Sales permit):**
 - a. If you do not have a Famers’ Market Sales permit, check the box by “I do not have a Kansas Farmers’ Market Sales permit”.
 - b. If you have a Farmers’ Market Sales permit and do not have farmers’ market sales, check the box by “I have no Kansas Farmers’ Market Sales permit sales to report this month”.
 - c. To report sales, enter the Date, Location of the farmers’ market, Quantity sold and enter your Total Sales for each farmers’ market.
7. **Schedule F – Bulk Spirit and Wine Received**
 - a. If you have not received any bulk spirit or wine, check the box by “I did not receive any bulk spirit or wine”.
 - b. To report bulk spirit and/or wine received, enter the Date, who it was Purchased From, the Invoice Number, Number of Gallons and indicate it if was Spirit, Light Wine or Fortified Wine by checking the appropriate column. Include bulk spirit and wine received from in-state and out-of-state.
8. Sign the completed report on the signature line, enter your title in the space provided and the date you signed the form.

Filing of Gallonage Tax Return and Sales Report:

Send the completed Kansas Farm Winery Monthly Gallonage Tax Return and Sales Report to the address at the top of the form on or before the 15th day of the following calendar month.

Contact Information:

Questions may be directed to the ABC at:
Phone: 785-296-7015
E-mail: kdor_abc.licensing@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

FARM WINERY MONTHLY GALLONAGE TAX RETURN AND SALES REPORT

Month: _____ **Year:** _____ **FEIN:** _____
License Number: _____ **DBA Name:** _____
Address: _____
City: _____, Kansas **Zip Code:** _____
Contact Person: _____ **Email Address:** _____

- No wine was bottled this report period.
- Domestic wine was bottled solely and exclusively for sacramental purposes this report period.
 Domestic Fortified Wine gallons bottled. _____
 Domestic Table Wine gallons bottled. _____
- Gallonage tax credit carried forward. Amount: \$ _____

Product Type:	Code:	Gallons Bottled		Tax Rate:		Tax Amount:		Tax Due:
Domestic Fortified Wine 14.1% to 20% ABV (GFWF - 06204)	01		x	\$0.75 per Gallon	+	\$	=	\$
	02		x		-	\$		
Domestic Table Wine 14% ABV or less (GFWL - 06205)	01		x	\$0.30 per Gallon	+	\$	=	\$
	02		x		-	\$		
Gallonage Tax Due								\$
Credit From Previous Report Period -								\$
Total Gallonage Tax Due =								\$

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

Codes:
 01 = Total gallons of wine bottled
 02 = Shipments to out-of-state wholesalers and/or non-beverage user permittees

I declare under penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete return. In addition, I am exempt from gallonage tax imposed on domestic wine I have manufactured because it was shipped out-of-state for sale and consumption outside of Kansas.

Signature: _____ Title: _____ Date: _____

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/abcindex.html

FARM WINERY 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 Bottles:			
	375ml	750ml	1.5L	Other
Off-Premise Licensees				
On-Premise Licensees				
Consumers				
Non-Beverage User Permittees (attach copy of permit)				

Schedule B – Samples:

No samples were given this month.

Tasting Samples	Total Number of Bottles:			
	375ml	750ml	1.5L	Other
Samples				

Schedule C – 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 D – Kansas Special Order Shipping License Sales:

I do not have a Kansas Special Order Shipping license.
 I have no Kansas Special Order Shipping license sales to report this month.

Customer Name	Address	Quantity	Size	Order Total
				\$
				\$
				\$

Schedule E – Kansas Farmers’ Market Sales Permit Sales:

I do not have a Kansas Farmers’ Market Sales Permit.
 I have no Kansas Farmers’ Market Sales Permit sales to report this month.

Date	Location	Quantity	Total Sales
			\$
			\$
			\$

Schedule F – Bulk Spirit and Wine Received:

I did not receive any bulk spirit or wine.

Date	Purchased From	Invoice Number	Number of Gallons	Spirits	Light Wine	Fortified Wine

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

Signature: _____ Title: _____ Date: _____