



**INDIVIDUAL'S GALLONAGE TAX RETURN FOR ALCOHOLIC LIQUOR
TRANSPORTED FROM OUTSIDE THE UNITED STATES INTO KANSAS
INSTRUCTIONS**

WHO IS REQUIRED TO USE THIS FORM?

Persons who transport alcoholic liquor, for their personal use and not for resale, into Kansas from **outside the borders of the United States** that they have previously purchased and/or possessed.

If you have gallonage tax due in the amount of \$5.00 or less, you must submit your completed Individual's Gallonage Tax Return. DO NOT remit the gallonage tax payment pursuant to the KDOR Revenue Ruling 19-2010-03 that became effective on August 20, 2010.

DUE DATE:

The tax return and payment must be filed **prior** to transporting alcoholic liquor from outside the borders of the United States into Kansas. Once your Gallonage Tax Return and payment have been processed, the ABC will email, fax or mail the "approved" Gallonage Tax Return as proof of payment for your records.

EXEMPTION:

One gallon of the total amount of alcoholic liquor transported into Kansas is tax-free from outside the United States.

DEFINITIONS:

ALCOHOLIC LIQUOR: Any alcohol, spirits, wine, beer and every liquid or solid containing alcohol, spirits, wine or beer and capable of being consumed as a beverage. Does not include cereal malt beverage.

ALCOHOL AND SPIRITS: Any beverage containing alcoholic liquor that is not defined below.

BEER: Contains more than 3.2% alcohol by weight.

FLAVORED MALT BEVERAGE – STRONG: Malt beverage with added flavors. Contains more than 4% alcohol by volume.

FORTIFIED WINE: Contains 14.1% alcohol by volume or more.

LIGHT WINE: Wine contains 14% alcohol by volume or less.

INSTRUCTIONS TO COMPLETE THE INDIVIDUAL'S GALLONAGE TAX RETURN:

Part A – Gallonage Tax Return

1. Complete the demographic information. **Please print all information.**
2. Enter the DATE the alcoholic beverage is to be transported into Kansas.
3. Enter the total number of GALLONS for the corresponding PRODUCT TYPE you wish to transport into Kansas. **Report whole gallons only, round to the nearest gallon.**
4. Multiply each number of gallons by the corresponding TAX RATE and enter that amount in the appropriate SUBTOTAL column.
5. Select the PRODUCT TYPE that you wish to claim your ONE GALLON EXEMPTION, subtract the amount from the SUBTOTAL and enter the difference on the TAX AMOUNT line.
6. If you have multiple product types that you are transporting into Kansas, copy the SUBTOTAL amount and enter it on the TAX AMOUNT line.
7. Add the TAX AMOUNTS together and enter the sum in the TOTAL GALLONAGE TAX DUE line.
8. Sign and date the Gallonage Tax Return (ABC-205).
9. Retain a copy for your records.

Part B – Itemized List of Alcoholic Liquor

1. Complete the demographic information.
2. Complete the itemized list.

FILING AND PAYMENT OF GALLONAGE TAX:

Prior to transporting your alcoholic liquor:

1. Complete all tax computations on the Individual's Gallonage Tax Return (ABC-205).
2. Attach payment in the form of a check, bank draft or money order in United States funds payable to the "Kansas Department of Revenue".
3. File the Individual's Gallonage Tax form Part A and B (ABC-205) with payment by sending to the address at the top of the tax return.

Contact information:

Questions may be directed to the ABC Marketing Unit at the number on the tax return. Email is preferred at KDOR_ABC.Marketing.Unit@ks.gov

STATE OF KANSAS

ALCOHOLIC BEVERAGE CONTROL
 109 SW 9th STREET
 P.O. BOX 3506
 TOPEKA KS 66601-3506



DEPARTMENT OF REVENUE
 PHONE: 785-296-7015
 FAX: 785-296-7185
 www.ksrevenue.gov/abc.html

**INDIVIDUAL'S GALLONAGE TAX RETURN FOR ALCOHOLIC LIQUOR
 TRANSPORTED FROM OUTSIDE THE UNITED STATES INTO KANSAS**

PART A – GALLONAGE TAX RETURN

As required by K.S.A. 41-104(a) and 41-501(b)(2)

NAME: _____				SSN: _____					
PHONE: _____				FAX: _____					
EMAIL ADDRESS: _____									
TRANSPORTING FROM ADDRESS: _____									
				City		State		County	
TRANSPORTING TO ADDRESS: _____									
				City		State		County	
TRANSPORTATION DATE(S): _____									

PRODUCT TYPE:	NUMBER OF WHOLE GALLONS:		TAX RATE PER GALLON:	=	SUBTOTAL		ONE GALLON EXEMPTION <small>(Subtract only one product type)</small>	=	TAX AMOUNT:
Alcohol and Spirits (IGAS)		X	\$2.50	=	\$ -	-	\$2.50	=	\$
Beer (IGBR)		X	\$0.18	=	\$ -	-	\$0.18	=	\$
Flavored Malt Beverage – Strong (IFMB)		X	\$0.18	=	\$ -	-	\$0.18	=	\$
Fortified Wine (IGFW)		X	\$0.75	=	\$ -	-	\$0.75	=	\$
Light Wine (IGLW)		X	\$0.30	=	\$ -	-	\$0.30	=	\$
TOTAL GALLONAGE TAX DUE =									\$

I have calculated the Kansas Gallonage Tax imposed by K.S.A. 41-501 et seq for the alcoholic liquor listed above that I have previously purchased and/or possessed outside of the United States and am now transporting into the State of Kansas. I certify that this alcoholic liquor is for the personal use of my family, my guests and myself and not for resale within the State of Kansas.

Attached is my check, bank draft or money order payable to the “Kansas Department of Revenue”.

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

 Signature Date

ABC USE ONLY:

 Approved By Date

STATE OF KANSAS

ALCOHOLIC BEVERAGE CONTROL
 109 SW 9th STREET
 P.O. Box 3506
 TOPEKA KS 66601-3506



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**INDIVIDUAL'S GALLONAGE TAX RETURN FOR ALCOHOLIC LIQUOR
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 PART B – ITEMIZED LIST OF ALCOHOLIC LIQUOR**

NAME: _____	SSN: _____
ADDRESS: _____	
City	State
PHONE: _____	FAX: _____

No.	Product Type*	Product Name	Size	Quantity	Number of Gallons
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

*** PRODUCT TYPE:**
 AS = Alcohol and Spirits
 SB = Beer (3.3% ABW or more)
 FS = Flavored Malt Beverage – Strong (4.1% ABV and more)
 FW = Fortified Wine (14.1% ABV or more)
 LW = Light Wine (14% ABV or less)