

**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-36 Part IV (Utility)

(Rev. 6-15)

Kansas Retailers' Sales Tax Return

454303



Business Name			MM	DD	YY
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	(Column 4) Net Tax Deduction Amount	
			6.50		
			6.50		
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Total number of supplemental pages included with this return.

5. Total Net Tax Part IV.

6. Sum of additional Part IV supplemental pages.

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



