

The Basic Steps of Filing and Paying Your State Sales Tax

STEP 1: Registration

To register, go to Kansas Department of Revenue web site at www.ksrevenue.org and click on "Your Business." If you select "Business Registration Online," you will complete the application, receive your account number and print your registration certificate before leaving the site. Otherwise, select "Business Registration" to obtain [Publication KS-1216](#), "Kansas Business Tax Application Booklet," and the application, [Form CR-16](#). This publication is also available from the Kansas Department of Revenue forms request line or office. You may complete a paper application process by mail, by fax, or in person. Please contact the Tax Assistance office with any questions about the registration process.

STEP 2: Collect Taxes

There are two acceptable ways to collect sales tax on retail sales. The sales tax must either be separately stated as a line item on an invoice, **or** included in the price of the item.

The most common method is to **separately state** the tax due on the invoice, bill, receipt, or other evidence of the transaction. If the tax is a line item, it must be clearly stated to the public as sales tax, and there must be a separate line on the invoice or receipt for the sales tax.

If the tax is **included in the price**, it must be clearly stated to the public that the price includes "all applicable sales taxes." This method is often used by contractors and when it is not practical or convenient to add the tax at the point of sale, such as vending machine sales and the sale of admission tickets and concessions.

EXAMPLE (tax separately stated)	T-Shirt Cost:	\$5.00
	<u>Profit needed per shirt:</u>	<u>\$2.00</u>
	Sub Total:	\$7.00
	Sub Total:	\$7.00
	<u>State Sales Tax (In Manhattan)</u>	<u>7.550%</u>
	Sales Tax Responsibility	\$0.53

ACTUAL RECEIPT	Selling Price of Shirt:	\$7.00
	<u>Sales Tax:</u>	<u>\$0.53</u>
	Total Price you should charge:	\$7.53

STEP 3: Sending in Your Sales Tax

There are three main ways you can submit your Sales Tax to the Kansas Department of Revenue.

1. By Completing Form ST-16 (36) and mailing it and your payment.
2. By Phone using the TeleFile system and worksheet mailed to you.
3. By internet filling out the form and submitting your payment via the Kansas Department of Revenue website.

The frequency with which you file and pay will depend on the volume of your sales. Frequencies will range from annual to monthly. During the final week of each reporting period, the department will mail you a pre-printed sales tax return. If you have a single location, you will receive Form ST-16. If you collect more than one city or county local tax, or if your filing status is prepaid monthly, you will receive Form ST-36. Those taxpayers who are eligible to file their sales tax return using the paperless TeleFile system will receive that worksheet with instructions. Taxpayers using our On-Line filing option will not receive a paper return. For more information about completing and submitting your sales tax forms and payments, please carefully read pages 20-30 of the Kansas Department of Revenue Publication 1510, Sales Tax and Compensating Use Tax.

The information on this form is to serve as an example of the basic steps an organization must go through to pay state sales tax. More information should be obtained from the Kansas Department of Revenue website at <http://www.ksrevenue.org>, from the Office of Student Activities and Services website at <http://www.ksu.edu/osas>, or in the Office of Student Activities and Services on the ground floor of the K-State Student Union.