

**KANSAS DEPARTMENT OF REVENUE
CUSTOMER RELATIONS
TOPEKA, KANSAS 66625-8000
www.ksrevenue.org
Phone Number (785) 368-8222
FAX (785) 296-4993**

For Office Use Only:

DISTRIBUTORS TAX RETURN

For Month of

License #

Fein #

Tax should be computed at the rate of:	GASOLINE .24	GASOHOL .24	SPECIAL FUEL .26
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SEE INSTRUCTIONS ON REVERSE

1. Total net gallons of gasoline, gasohol and special fuel received or imported.
(Attach MF-52a, Schedule of Receipts)

2. Deductions - Net Gallons Only (Attach MF-52b, Schedule of Disbursements)

	Gasoline	Gasohol	Special Fuel	
(a) Exports				(DO NOT INCLUDE DYED DIESEL.)
(b) US Govt				(DO NOT INCLUDE DYED DIESEL.)
(c) Aviation				(DO NOT INCLUDE DYED DIESEL.)
(d) N/A as of 7/1/95				(see instructions on reverse)
(e) Dyed Diesel				(see instructions on reverse)
(f) Total of Lines 2(a) through 2(e)				
3. Net gallons after deductions (Line 1 less Line 2(f))				
4. Does not apply as of 7/1/95				
5. Sales to consumers in tank car, transport or pipeline lots (See instructions on reverse)				
6. Net gallonage on which allowance applies. Line 3 plus line 4 less line 5				
7. Less handling allowance: (See instructions on reverse)				
NO ALLOWANCE FOR IMPORTERS				
8. Gallons subject to tax (Line 6 less line 7 plus line 5)				
9. Tax (Line 8 times appropriate rate)				
10(a) Total Gas & Gasohol Tax Due				
10(b) Total Special Fuel Tax Due				
11 (a) Total Gas & Gasohol Penalty & Interest				
11(b) Total Special Fuel Penalty & Interest				
12(a) Total Gas & Gasohol Amount Due				
12(b) Total Special Fuel Amount Due				
13. Amount Remitted: Payable to the Director of Taxation. Line 12(a) plus Line 12(b)				

I certify that this is a true, complete and accurate return for the period stated above.

Signature _____

Title _____

Telephone No. _____

INSTRUCTIONS FOR MOTOR VEHICLE FUELS TAX RETURN (MF/52)

This report must be prepared for each calendar month and must be postmarked on or before the 25th of the following month. If you have no receipts or imports during the month, write across the face of the report "No motor vehicle fuels or special fuels received (or imported) this month". Failure to report as specified will cause the addition of penalty at 5% of tax and interest at the appropriate rates as found on our web site: www.ksrevenue.org. ROUND GALLONS TO THE NEAREST WHOLE GALLON - DO NOT ROUND DOLLAR FIGURES (INCLUDE CENTS).

1. Receipts - Enter the total net gallons of gasoline, gasohol and special fuel received or imported. *(Include dyed diesel fuel received if applicable. Sales to other licensed distributors are not to be included in line 1 of the return nor in any other lines of the tax return. However, a schedule of disbursements must be completed for these sales).*
2. Deductions - Enter the deductions that apply to your business. Use net gallons only.
 - a) Exports - Net gallons of fuel exported from Kansas. *(Dyed diesel is not to be included. All dyed diesel is reported in line 2e. If dyed diesel is exported, you must include a schedule of disbursements for this fuel.)*
Attach (2) Copies Schedule of Disbursements.
 - b) U.S. Government - Net gallons of fuel sold to the U.S. Government. *(Dyed diesel is not to be included. All dyed diesel is reported in line 2e. If dyed diesel is sold to the U.S. Government, you must include a schedule of disbursements for this fuel.)*
Attach (1) Copy Schedule of Disbursements.
 - c) Aviation - Net gallons of fuel sold for aviation purposes.
Attach (1) Copy Schedule of Disbursements.
 - d) Not applicable as July 1, 1995.
 - e) Dyed Diesel - Net gallons of dyed diesel fuel *received* for the month - these gallons should be the same gallons included in line 1.
 - f) Total of lines 2a through 2e.
3. Net gallons after deduction - (line 1 minus line 2f).
4. Does not apply as of July 1, 1995.
5. Sales to consumers in tank car, transport, or pipeline lots - Net gallons of taxable fuel sold directly to consumers. *(These gallons are subject to fuel tax but cannot be used when computing the handling allowance.)*
6. Net gallonage on which allowance applies - Line 3 (net gallons after deduction) minus line 5 (sales to consumers).
7. Handling allowance - Use 2.5% of line 6 for total gallons of gasoline, gasohol and special fuel.
Importers are not allowed a handling allowance.
8. Gallons subject to tax - Line 6 (net gallons on which allowance applies) minus line 7 (handling allowance) plus line 5 (sales to consumers).
9. Tax - Line 8 gallons subject to tax - (multiplies by the appropriate tax rate).
10. Sum of total tax due.
 - 10a) Total of gas (line 9) plus Total gasohol (line 9).
 - 10b) Total of special fuel (line 9).
11. Penalty and interest (If filing a late return, add penalty at 5% of tax and interest at the appropriate rates as found on our web site: www.ksrevenue.org.)
12. Total Amount Due - (line 10 plus line 11).
13. Amount remitted - (Total of line 12a plus line 12b).