Kansas

Vehicle Leases Retailers' Compensating Use Tax (CT-114)

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Try our online business center – a secure, convenient, and simple way to manage all of your business tax accounts. Visit ksrevenue.gov and sign into the KDOR Customer Service Center to get started.

GENERAL INFORMATION

- The due date is the 25th day of the month following the ending date of this return.
- Keep a copy of your return for your records.
- *You **must file** a return even if there were no taxable sales.*
- Write your Tax Account Number on your check or money order and make payable to Retailers' Compensating Use Tax. Send your return and payment to: Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

PART I
(Complete Part III, then Part II before completing Part I)

Line 1. Enter gross sales of vehicles leases from Part III, line 9.

Line 2. Enter the amount from any credit memorandum issued by the Department of Revenue. If filing an amended return, enter the total amount previously paid for this filing period.

Line 3. Subtract line 2 from line 1 and enter the result.

Line 4. If filing a late return, enter the amount of penalty due (see **ksrevenue.gov** for current rates).

Line 5. If filing a late return, enter the amount of interest due (see **ksrevenue.gov** for current rates).

Line 6. Add lines 3, 4 and 5 and enter the result.

PART II
(Deductions)

Complete lines A through C and enter the sum on line D. Other allowable deductions must be itemized. Use a separate schedule if necessary.

PART III
(Location Breakdown)

If more space is needed, complete Part III Supplement Schedule.

Column 1. Enter the jurisdiction code 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 gross vehicle leases during the tax period, both taxable and non-taxable. DO NOT include the sales taxes collected in this figure.

Column 3. Enter the allowable deductions. All deductions entered in column 3 must be included in Part II.

Column 4. Subtract column 3 from column 2 for each line. Enter result in Column 4 for each tax jurisdiction.

Column 5. Enter the appropriate tax rate (see **Pub. KS-1700**).

Column 6. Multiply column 4 by column 5 for each tax jurisdiction.

Line 7. Enter the sum of column 6.

Line 8. Enter the sum of all Part III supplement pages. Enter the total number of supplement pages included with this return. (Front and back pages are counted as separate pages.)

Line 9. Add lines 7 and 8. Enter the total on line 9 and on line 1 of Part I.

TAXPAYER ASSISTANCE

If you have questions or need assistance completing this form, contact our office.

By mail	By Appointment
Tax Operations PO Box 3506 Topeka KS 66625-3506	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

CT-114
(Rev. 1-23)

Kansas Vehicle Leases Retailers' Compensating Use Tax Return

CT-114
Part I and
Part II
453022

Business Name

Mailing Address

City | State | Zip Code

Date Business Closed

Amended Return

Additional Return

Name or Address Change

Tax Account Number

Employer ID Number

Due Date

Tax Period	MM	DD	YYYY
Period Beginning Date			
Period Ending Date			

Part I

1. Total tax due from Part III..
2. Credit memo (see instructions)..
3. Subtotal (subtract line 2 from line 1)...
4. Penalty...
5. Interest...
6. Total amount due (add lines 3, 4 and 5)...

Part II (Deductions)

A. Vehicle Leases to U.S. Government, State of Kansas and Kansas Political Subdivisions ....
B. Vehicle Leases to nonprofit educational institutions, elementary and secondary schools .....
C. Nonprofit 501(c)(3) religious organizations or other nonprofit organizations...........................
D. Total deductions ....

I certify this return is correct.

Signature _____

················· **Do Not Detach This Voucher** ·················

CT-114V
(Rev. 1-23)

Kansas Vehicle Leases Retailers' Compensating Use Tax Voucher

CT-114V
4118

Business Name

Mailing Address

City | State | Zip Code

Daytime Phone Number:

Tax Account Number

EIN

Due Date

Tax Period	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Amount Due from line 6

Payment Amount $

411822

CT-114 Part III

(Rev. 1-23)

Kansas Vehicle Leases Retailers' Compensating Use Tax Return

CT-114
Part III
453122

Business Name

Tax Account Number

EIN

		MM	DD	YYYY
Period Beginning Date				
Period Ending Date				

Taxing Jurisdiction Name of City/County	(1) Code	(2) Gross vehicle Leases	(3) Deductions	(4) Net Vehicle Leases	(5) Combined Tax Rate %	(6) Net Tax

Total Number of supplemental pages included with this return.

7. Total Net Tax (Part III).

8. Sum of additional Part III supplemental pages.

9. Total Tax (Add lines 7 and 8. Enter result here and on line 1, Part I).

CT-114 Part III Supplement
(Rev. 1-23)

Kansas Vehicle Leases Retailers' Compensating Use Tax Return

CT-114
Part III
Supp
453222

Business Name		
Tax Account Number		EIN

	MM	DD	YYYY
Period Beginning Date			
Period Ending Date			

Taxing Jurisdiction Name of City/County	(1) Code	(2) Gross vehicle Leases	(3) Deductions	(4) Net Vehicle Leases	(5) Combined Tax Rate %	(6) Net Tax

7. Total Tax (Add totals in column 6. Enter result here and on line 8, Part III).

CT-114 Part III Supplement
(Rev. 1-23)

Kansas Vehicle Leases Retailers' Compensating Use Tax Return

CT-114
Part III
Supp
453222

Business Name					MM	DD	YYYY
Tax Account Number		EIN		Period Beginning Date			
				Period Ending Date			

Taxing Jurisdiction Name of City/County	(1) Code	(2) Gross vehicle Leases	(3) Deductions	(4) Net Vehicle Leases	(5) Combined Tax Rate %	(6) Net Tax

7. Total Tax (Add totals in column 6. Enter result here and on line 8, Part III).