



Dry Cleaning and Solvent Fee Return (DC-36)

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GENERAL INFORMATION

- The due date is the 25th day of the month following the ending date of this return. **The return must be filed even if no services subject to the surcharge were rendered or no dry cleaning solvent was sold during the reporting period.**
- Keep a copy of your return for your records.
- Write your Tax Account Number on your check or money order and make payable to Kansas Department of Revenue. Send your return and payment to: Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.
- Complete your business name, mailing address, tax account number, EIN, period beginning and ending dates on all pages.
- If your business closed, enter the date.
- If you are filing an amended or additional return, check the appropriate box.
- If your name or address has changed, check the box and complete form **DO-5** which is located on our website.
- It is required that you complete the signature section.
- If you are filing a return for multiple locations, start with Part IV instructions on the next page.

PART I ENVIRONMENTAL SURCHARGE (Retailers Only)

Line 1. Enter the total sales of all dry cleaning or laundering services made during the reporting period (both taxable and non-taxable). **DO NOT** include sales tax or the environmental surcharge collected. If you are reporting for more than one location, enter the amount on line 3, Part IV.

Line 2. If line 1 includes any tax-exempt sales, complete the deduction portion below. If all sales reported on line 1 were taxable, enter "0". Enter the total amount of deductions from line E.

Line 3. Line 1 minus line 2.

Line 4. Multiply line 3 by 2.5% and enter the result here.

PART II DRY CLEANING SOLVENT FEES (Distributors Only)

Line 1. Enter the number of gallons of chlorinated dry cleaning solvent sold. If no dry cleaning solvent was sold during the reporting period, enter "0".

Line 2. Multiply line 1 by \$5.50 and enter the result.

Line 3. Enter the number of gallons of nonchlorinated dry cleaning solvent sold. If no nonchlorinated dry cleaning solvent was sold during this reporting period, enter "0".

Line 4. Multiply line 3 by \$.55 and enter the result.

Line 5. Sum of lines 2 and line 4.

*****Instructions continued on next page*****

(Rev. 1-23)

Detach here and send with payment

DC-36V

(Rev. 1-23)

Kansas Environmental Surcharge and Solvent Fee Payment Voucher

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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DC-36V
4952



Business Name		
Mailing Address		
City	State	Zip Code

Tax Account Number

EIN

Period Beginning Date (mmddyy)

Period Ending Date (mmddyy)

Daytime Phone Number: _____

Payment Amount \$

4952

PART III TOTAL AMOUNT OF FEES, PENALTY AND INTEREST DUE

- Line 1. Sum of line 4 from Part I and line 5 from Part II.
Line 2. Enter the amount from any credit memorandum issued by the Kansas Department of Revenue. If filing an amended return, enter the amount previously paid for this filing.
Line 3. Subtract line 2 from line 1 and enter the result here.
Line 4. If remitting tax after the due date, enter the amount of penalty due (see ksrevenue.gov for current penalty rates).
Line 5. If remitting tax after the due date, enter the amount of interest due (see ksrevenue.gov for current interest rates).
Line 6. Add lines 3, 4 and 5. Enter the result on line 6. Complete the attached voucher and enclose your payment.

PART IV ENVIRONMENTAL SURCHARGE (Retailers Only) (Complete only if filing for more than one location)

- Complete the business name, tax account number, EIN and period beginning and ending dates.
Column 1. Enter the name of the city/county for each location.
Column 2. Enter the jurisdiction code that coincides with the name of the city/county from Column 1. (Refer to **Pub. KS-1700 Jurisdiction Code Booklet**, which is available on our website).
Column 3. Enter the total gross receipts or sales of all dry cleaning or laundering services made during the reporting period (both taxable and non-taxable), for each location. **DO NOT** include sales tax or the environmental surcharge collected.
Line 1. Add column 3 and enter the amount here.
Line 2. Enter the total gross receipts or sales from all supplemental pages. Also enter the number of supplemental pages in the box provided.
Line 3. Add lines 1 and 2. Enter the amount here and on line 1, Part I.

PART IV ENVIRONMENTAL SURCHARGE SUPPLEMENT (Retailers Only)

- Complete the business name, tax account number, EIN and period beginning and ending dates.
Column 1. Enter the name of the city/county for each location.
Column 2. Enter the jurisdiction code that coincides with the name of the city/county from Column 1. (Refer to Pub. KS-1700 Jurisdiction Code Booklet, which is available on our website).
Column 3. Enter the total gross receipts or sales of all dry cleaning or laundering services made during the reporting period (both taxable and non-taxable), for each location. **DO NOT** include sales tax or the environmental surcharge collected.
Line 1. Add column 3 and enter the amount here.

TAXPAYER ASSISTANCE

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

Email

KDOR_Miscellaneous.Tax@ks.gov

By Phone

785-368-8222

By Mail

Tax Operations
PO Box 3506
Topeka, KS 66625-3506

By Appointment

Go to ksrevenue.gov to schedule an appointment.

*Office hours are 8:00 a.m. to 4:45 p.m.,
Monday through Friday.*

**Kansas
Environmental Surcharge
and Solvent Fee Return**

FOR OFFICE USE ONLY



DC-36
650023

Business Name
Mailing Address
City State Zip Code

Tax Account Number
Employer ID Number
Period Beginning Date (mmdyy)
Period Ending Date (mmdyy)

Date Business Closed (mmdyy) Amended Return Additional Return Name or Address Change

PART I (Fees Due) - Environmental Surcharge - Retailers Only

1. Total gross receipts or sales (see instructions)
2. Deductions (complete the section below A through E)
A. Drycleaning or laundry services provided through an automatic or manual coin-operated device for use by the general public
B. Laundering or rental of uniforms, linens, dust control materials or other textiles for commercial purposes without the use of dry cleaning solvents
C. Dry cleaning or laundry services rendered to entities that qualify for exemption from retailer's sales tax on direct purchase of laundering and dry cleaning services pursuant to K.S.A. 79-3606
D. Sales to other retailers for purposes of resale
E. Total (add lines A through D and enter the result here)
3. Net taxable receipts (line 1 minus line 2)
4. Environmental Surcharge Due (multiply line 3 by 2.5%)

Part II - Dry Cleaning Solvent Fees - Distributor Only

1. Number of gallons of chlorinated dry cleaning solvent sold.....
2. Total Fee for chlorinated dry cleaning solvent - (multiply line 1 by \$5.50).....
3. Number of gallons of nonchlorinated dry cleaning solvent sold.....
4. Total Fee for nonchlorinated dry cleaning solvent - (multiply line 3 by \$.55).....
5. Total dry cleaning solvent fee due (line 2 plus line 4).....

Part III - Total Amount of Fees, Penalty and Interest Due

1. Total amount of fees due (sum of lines 4 , Part I and line 5, Part II).....
2. Credit Memo (see instructions).....
3. Subtotal (subtract line 2 from line 1 and enter the result here).....
4. Penalty (see instructions)
5. Interest (see instructions)
6. Total amount due (sum of lines 3, 4 and 5)

Signature: _____ Printed Name: _____
Title: _____ Phone Number: _____
Email Address: _____

DC-36 Part IV
(Multiple locations only)
(Rev. 1-23)

Kansas
Environmental Surcharge
(Retailers only)

DC-36 Part IV
650123



Business Name	
Tax Account Number	EIN

Period Beginning Date (mmddy)

Period Ending Date (mmddy)

Column 1 City/County Name	Column 2 Jurisdiction Code	Column 3 Environmental Surcharge Gross Receipts or Sales
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
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Line 1. Total gross receipts or sales (add Column 3 and enter here)

Line 2. Total gross receipts or sales from all Part IV Supplemental pages

Total number of supplemental pages included with this return.

Line 3. Total gross receipts or sales (add lines 1 and 2 and enter the amount here and on line 1, Part I)

DC-36 Part IV

(Multiple locations only)
(Rev. 1-23)

Kansas Environmental Surcharge Supplement (Retailers only)

DC-36 Part IV
Sup 650223



Business Name	
Tax Account Number	EIN

Period Beginning Date (mmddyy)

Period Ending Date (mmddyy)

Column 1 City/County Name	Column 2 Jurisdiction Code	Column 3 Environmental Surcharge Gross Receipts or Sales
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Line 1. Total environmental surcharge Part IV (add Column 3)		
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