Kansas

# Application for Sales Tax Exemption Certificates

KDOR (Kansas Department of Revenue) issues exemption certificates containing exempt numbers. This publication explains the use of Tax Exempt Entity Exemption Certificates, Project Exemption Certificates, Enterprise Zone Project Exemption Certificates and Manufacturer/Processor Exemption numbers. It also explains how to use the on-line application process for a quick, simple way to obtain your exemption certificate number(s).

Use this guide as a supplement to KDOR's basic sales tax guides: Publication KS-1510, Kansas Sales and Compensating Use Tax, and Publication KS-1520, Kansas Exemption Certificates.

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If there is a conflict between the law and information found in this publication, the law remains the final authority. Under no circumstances should the contents of this publication be used to set or sustain a technical legal position. A library of current policy information is also available on our web site: **www.ksrevenue.gov**

# INTRODUCTION

## THE CARDINAL RULE

Kansas retailers are responsible for collecting the full amount of sales tax due on each sale to the final user or consumer. Kansas retailers should follow this cardinal rule:

> All retail sales of goods and enumerated taxable services are considered taxable unless specifically exempt.

Therefore, for every sale of merchandise or taxable service in Kansas, the sales receipt, invoice, or bill MUST either 1) show that the total amount of sales tax due was collected, or 2) be accompanied by a Kansas exemption certificate.

## EXEMPTION CERTIFICATES

An exemption certificate is a document that a buyer presents to a retailer to claim exemption from Kansas sales or use tax. It shows why sales tax was not charged on a retail sale of goods or taxable services. The buyer furnishes the exemption certificate and the seller keeps the certificate on file with other sales tax records.

An exemption certificate must be completed in its entirety and by regulation K.A.R. 92-19-25b must:

- explain why the sale is exempt,
- be dated,
- describe the property being purchased, and
- contain the seller's name and address; and the buyer's name, address, and signature.

Some exemption certificates also require a buyer to furnish the Kansas tax account number or a description of the buyer's business. The exemption certificates for nonprofit organizations require the federal employers ID number (EIN) of the organization.

## ASSIGNED EXEMPTION NUMBER(S)

There are four types of exemption certificates that have exemption numbers assigned and issued by the Kansas Department of Revenue. They are:

- Tax Exempt Entity Exemption Certificate
- Project Exemption Certificate
- Enterprise Zone Project Exemption Certificate
- Manufacturer/Processor Exemption

There are several Kansas exemption certificates that do not require an exemption number. These "fill-in" exemption certificates are used for such exemptions as agriculture, resale, ingredient/component part, etc. To learn more about exemption certificates that do not have assigned numbers, download publication KS-1520 from our web site: **ksrevenue.gov**

# TAX EXEMPT ENTITIES

Since January 1, 2005, K.S.A. 79-3692 has required that KDOR issue numbered exemption certificates to exempt entities and organizations. The tax-entity exemption application enables a qualified organization to apply for, update, and print a sales and use tax exemption certificate. The certificate is to be presented by tax exempt entities to retailers to purchase goods and/or services tax exempt from sales and use tax.

The following entities and organizations are exempt and issued a Tax Exempt Entity Certificate from the Kansas Department of Revenue:

- Booth Theatre Foundation K.S.A. 79-3606(xxx)
- Catholic Charities or Youthville K.S.A. 79-3606(sss)
- Community action groups weatherizing low-income homes K.S.A. 79-3606(oo)
- Community-based mental health centers K.S.A. 79-3606(jj)
- County Law Libraries K.S.A. 79-3606(rrr)
- Domestic violence shelters of the Kansas Coalition Against Sexual and Domestic Violence (KCSDV) K.S.A. 79-3606(hhh)
- Elementary and secondary schools and educational institutions K.S.A. 79-3606(c)
- Food distributor to food distribution programs K.S.A. 79-3606(iii)
- Free-Access Radio & TV Stations K.S.A. 79-3606(zz)
- Frontenac Education Foundation K.S.A. 79-3606(www)
- Habitat for Humanity organizations K.S.A. 79-3606(ww)
- Homeless Shelters K.S.A. 79-3606(ppp)
- Hospitals, Blood, Tissue & Organ Banks, nonprofit K.S.A. 79-3606(b)
- Jazz in the Woods K.S.A. 79-3606 (vvv)
- Kansas Academy of Science K.S.A. 79-3606(ggg)
- Kansas Bioscience Authority K.S.A. 74-99b12
- Kansas Chapters of Specific Nonprofit Organizations K.S.A. 79-3606(vv):
  - Alliance for the Mentally Ill
  - Alzheimer's Disease and Related Disorders Associations
  - American Cancer Society, Inc.
  - American Diabetes Association
  - American Heart Association

  - American Lung Association
  - Angel Babies Association
  - Community Housing of Wyandotte County (CHWC)
  - Community Services of Shawnee, Inc.
  - Cross-Lines Cooperative Council
  - Cystic Fibrosis Foundation
  - Dream Factory, Inc.
  - Dreams Work, Inc.
  - Heartstrings Community Foundation
  - International Association of Lions Clubs
  - Johnson County Young Matrons
  - Kansas Specialty Dog Service (KSDS)
  - Lyme Association of Greater Kansas City
  - Mental Illness Awareness Council
  - National Kidney Foundation
  - Ottawa Suzuki Strings
  - Parkinson's Disease Association
  - Spina Bifida Association
- Kansas Children's Service League K.S.A. 79-3606(uuu)
- Kansas groundwater management districts K.S.A. 79-3606(s)
- Korean War Memorials organizations, nonprofit K.S.A. 79-3606(tt)
- Marillac Center, Inc. K.S.A. 79-3606(mmm)
- Meals on Wheels organizations (must be preparing the meals) K.S.A. 79-3606(v)
- Museums and historical societies, nonprofit K.S.A. 79-3606(qq)
- Nonsectarian, comprehensive youth development organizations, nonprofit (examples include boy and girl scouts, 4-H clubs, child day care centers) K.S.A. 79-3606(ii)
- Nursing homes, assisted living and interim care homes, nonprofit K.S.A. 79-3606(hh)
- Port authority K.S.A. 79-3606(z)
- Primary care clinics & health centers serving the medically underserved K.S.A. 79-3606(ccc)
- Public broadcasting radio & TV stations K.S.A. 79-3606(ss)
- Public health corporations, nonprofit (limited to preprinted materials) K.S.A. 79-3606(ll)
- Religious Organizations K.S.A. 79-3606(aaa)
- Rotary Club of Shawnee Foundation K.S.A. 79-3606(zzz)
- Rural volunteer fire fighting organizations K.S.A. 79-3606(uu)
- Sedgwick County-Sunrise Rotary Club & Charitable Fund K.S.A. 79-3606(nnn)
- Special Olympics, Kansas K.S.A. 79-3606(lll)
- State of Kansas and Political Subdivisions of Kansas K.S.A. 79-3606(b)
- TLC Charities Foundation K.S.A. 79-3606(yyy)
- TLC For Children and Families, Inc. K.S.A. 79-3606(qqq)
- Victory in the Valley K.S.A. 79-3606(aaaa)
- Zoos, Nonprofit K.S.A. 79-3606(xx)

## PURPOSE OF THE TAX EXEMPT ENTITY EXEMPTION CERTIFICATE

The purpose for issuing Tax Exempt Entity Exemption Certificates is to control fraudulent tax-exempt purchases and to assist retailers, sales people and cashiers in identifying exempt entities and determining whether a claim for exemption is valid. If one of the entities listed requests an exemption and does not present KDOR-issued Tax Exempt Entity Exemption Certificate containing its tax exempt entity number, the request must be denied.

## TAX EXEMPT ENTITIES AND NONPROFIT ORGANIZATIONS

Nonprofit organizations are not automatically considered to be tax exempt. The Kansas Legislature determines by statute which organizations and entities are exempt from sales tax on their purchases. Kansas does not exempt all nonprofit organizations. If your organization is not one of those on the provided list, you are responsible for paying sales tax on your purchases.

## COLLECTING SALES TAX ON SALES MADE BY THE ENTITY

If your organization is exempt from sales tax on your purchases, it DOES NOT mean that goods or services that you sell are also exempt from sales tax. Unless specifically exempted by statute, when an organization sells goods and services they must collect and remit Kansas retailers' sales tax.

NOTE: When purchasing items you intend to resale, you do not pay tax at the time of purchase. See *Resale Exemption Certificate* in Publication KS-1520.

## EXEMPTION CERTIFICATE(S) WITHOUT ISSUED EXEMPTION NUMBER(S)

Numbered exemption certificates are not issued for the following situations:

- sales of resale transactions;
- agricultural exemption, manufacturing machinery, equipment or consumed in production transactions; ***or***,
- agencies and instrumentalities of the federal government.

For these transactions, a "fill-in" certificate is used and a tax exempt number is not issued. The exemption certificates for these situations and/or businesses are discussed in Publication KS-1520, Kansas Exemption Certificates, which is on our web site: **ksrevenue.gov**

## SALES TO EXEMPT ENTITIES NOT BASED IN KANSAS

Kansas-based organizations must provide a KDOR-issued Tax Exempt Entity Exemption Certificate to the vendor in order to make a purchase exempt from Kansas retailer's sales or Kansas compensating use tax. However, KDOR has not issued Tax Exempt Entity Exemption Certificates to exempt entities located outside of the state of Kansas. For example, Kansas law exempts from sales/compensating tax all nonprofit hospitals. Every nonprofit hospital located in Kansas has been issued a Tax Exempt Entity Exemption Certificate. A nonprofit hospital not located in Kansas would complete a Designated or Generic Exemption Certificate, Form ST-28, and present it to the Kansas supplier in order for the Kansas sales/compensating tax exemption to apply. Tax Exempt entities located outside of Kansas, who do regular business in Kansas, are encouraged to apply for a department issued Tax Exempt Entity Exemption Certificate. For further instructions on how to apply, refer to the *User Guide* section of this publication.

# PROJECT EXEMPTION CERTIFICATES (PECs)

A Project Exemption Certificate (PEC) is a numbered certificate issued by KDOR or its authorized agent. A PEC is issued to a qualifying entity for a specific project. The PEC enables contractors and subcontractors to purchase material and labor exempt on behalf of the qualifying entity for that specific project. As the name implies, a PEC exempts the entire project – materials, supplies, construction equipment rental and labor services – from sales tax.

## PURCHASES EXEMPT FROM SALES TAX WHEN USING A PEC

A PEC issued by KDOR, or its agents provides the following benefits:

1) Allows contractors, subcontractors and repairmen to purchase materials exempt from Kansas retailers' sales and compensating use taxes;
2) relieves contractors, subcontractors and repairmen from charging their customers Kansas retailers' sales tax on the labor services they perform to construct, reconstruct, remodel or repair buildings or facilities; ***and***,
3) exempts all of the machinery, equipment and furnishings installed in the project from retailers sales tax and compensating use tax.

In essence, when a PEC is issued for a project all of the materials, labor, equipment, machinery and furnishings which are incorporated into the project are exempt from Kansas sales and compensating taxes.

## ENTITIES QUALIFYING FOR A PROJECT EXEMPTION CERTIFICATE

The following exempt entities qualify for a PEC. K.S.A. 79-3606(b) and K.S.A. 79-3606(c)

- Booth Theatre Foundation
- Catholic Charities or Youthville
- Kansas Department of Corrections
- Elementary or secondary school or educational institution
- Groundwater and rural water districts paying clean drinking water fee
- Kansas Children's Service League
- Museum within a designated qualified hometown
- Non-profit food distribution center
- Non-profit zoo 501(c)(3)
- Political subdivisions of the state of Kansas
- Primary care clinic for medically underserved 501(c)(3)
- Public or private nonprofit hospital
- Religious Organization 501(c)(3)
- TLC for Children and Families, Inc.
- TLC Charities Foundation
- United States Government, its agencies or instrumentalities

**CAUTION:** The state of Kansas and its agencies DO NOT qualify for a Project Exemption Certificate. Materials purchased by contractors for a state of Kansas project are taxable. Exceptions to this are: Department of Corrections, state educational institutions and state owned hospitals.

## INDIRECT PURCHASES NOT REQUIRING A PEC

Kansas statutes provide the ability for several entities to purchase goods and services indirectly without requiring the issuance of a PEC. Although KDOR would recommend the entity obtain a PEC for their own record keeping and to assist the contractor in making purchases, a PEC is not required. Organizations that are statutorily allowed indirect purchases without the issuance of a PEC are:

- Domestic violence shelters of the Kansas Coalition Against Sexual and Domestic Violence (KCSDV)
- Frontenac Education Foundation
- Groundwater Management Districts
- Homeless Shelters

- Kansas Academy of Science
- Korean War Memorials organizations
- Marillac Center, Inc
- Port authority
- Rural and City Water Departments paying the clean drinking water fee
- Rural volunteer fire fighting organizations
- Victory in the Valley

## AGENT STATUS

Effective July 1, 1997, Kansas law authorized the department to designate certain exempt entities as agents of the state for the sole purpose of issuing Project Exemption Certificates. The purpose of this designation was to expedite the issuance of exemption certificates.

To apply for agent status, qualified entities must submit an initial request through our on-line application. For detailed instructions, see the *User Guide* section of this publication. Once the initial request has been reviewed and approved as an agent status, all subsequent requests processed on-line will automatically be approved and a certificate will be available for printing immediately. There is one exception to this rule, the request must be reviewed by the department if the project is being funded with Industrial Revenue Bonds (IRBs).

## ENTITIES QUALIFYING FOR AGENT STATUS

The following exempt organizations/entities may apply for and be granted Agent Status:

- Agency or Instrumentality of the United States Government
- Political Subdivision of the State of Kansas
- Public or Private Elementary or Secondary School
- Public or Private Nonprofit Educational Institution
- Public or Private Nonprofit Hospital

# ENTERPRISE ZONE PROJECT EXEMPTION CERTIFICATES

An Enterprise Zone Project Exemption Certificate (EZ PEC) is a numbered certificate issued by KDOR which exempts from sales tax all purchases of tangible personal property or services purchased for the purpose of and in conjunction with the construction, reconstruction, expansion, or remodeling of a business or a retail business. Machinery and equipment purchased and installed at the business or retail business is also exempt from sales tax.

## ENTITIES QUALIFYING FOR AN ENTERPRISE ZONE PROJECT EXEMPTION CERTIFICATE

The following types of businesses may qualify for an enterprise zone project exemption certificate.

- Manufacturing business
- Nonmanufacturing business
- Retail business
- Lessor leasing to a manufacturer, nonmanufacturer, retail or HPIP certified business
- HPIP certified business

### MANUFACTURING BUSINESS

A manufacturing business is defined as all commercial enterprises identified under the manufacturing standard industrial classification (SIC) codes, major groups 20-39. To qualify for the enterprise zone project exemption certificate, a manufacturing business must:

- hire at least two additional full-time employees, and;
- receive approval from the Secretary of Commerce if relocating to another city or county within Kansas.

### NONMANUFACTURING BUSINESS

A nonmanufacturing business is defined as any commercial enterprise other than a manufacturing business or a retail business. To qualify for the enterprise zone project exemption certificate, a nonmanufacturing business must:

- hire at least five additional full-time employees, and;
- receive approval from the Secretary of Commerce if relocating to another city or county within Kansas.

A nonmanufacturing business shall also include: the business headquarters of an enterprise; ancillary support operation of an enterprise; an enterprise identified under the Standard Industrial Classification code of 5961, Catalog and Mail-Order Houses; or an enterprise identified under the Standard Industrial Classification code of 7372, Prepackaged Software. To qualify for the project exemption certificate, these types of nonmanufacturing businesses must:

- hire at least twenty (20) additional full-time employees; and,
- receive approval from the Secretary of Commerce if relocating to another city or county within Kansas.

### RETAIL BUSINESS

A retail business is defined as:

- any commercial enterprise primarily engaged in the sale at retail of goods or services taxable under the Kansas retailers' sales tax act;
- any service provider set forth in K.S.A. 17-2707, and amendments thereto;

- any bank, savings and loan, or other lending institution;
- any commercial enterprise whose primary business activity includes the sale of insurance; ***and***,
- any commercial enterprise deriving its revenues directly from noncommercial customers in exchange for personal services such as, but not limited to, barber shops, beauty shops, photographic studios and funeral services.

A retail business may qualify for the enterprise zone project exemption certificate if the retail business:

- hires at least two additional full-time employees; ***and***
- locates or expands to a city with a population of 2,500 or less; ***or***,
- locates or expands outside a city but in a county with a population of 10,000 or less.

#### Lessor Leasing to a Manufacturer, Nonmanufacturer, Retail or High Performance Incentive Program (HPIP) Certified Business

Any person constructing, remodeling or enlarging a facility which is leased for a period of five years or more to a business that would otherwise qualify for the sales tax exemption if the business had constructed, remodeled or enlarged its own facility qualifies for the enterprise zone project exemption certificate. A copy of the 5 year irrevocable lease must be attached to the lessor's application. The lessee must hire the minimum number of employees as required.

#### HPIP Certified Business

An enterprise zone project exemption certificate is available for select qualified businesses. A business qualifies for an enterprise zone project exemption certificate if it is certified as a qualified firm by the Secretary of Commerce and is entitled to the training and education tax credit or has participated during the tax year in which the exemption is claimed in training assistance by the Department of Commerce under the Kansas industrial training (KIT), Kansas industrial retraining (KIR) or State of Kansas investments in lifelong learning (SKILL) program.

## DEFINITIONS

#### Full-Time Employees

A full-time employee is a person required to file a Kansas income tax return and is employed by a business or retail business to perform duties in connection with the operation of the business or retail business on a:

- regular, full-time basis;
- part-time basis, provided the person is customarily performing the duties at least 20 hours per week throughout the taxable year; or
- seasonal basis, provided the person performs duties for substantially all of the season customary for the position in which the person is employed.

The number of full-time employees during any taxable year is the sum of full-time employees on the last business day of each month of the taxable year divided by 12. If the business or retail business is in operation for less than the entire taxable year, the number of full-time employees is determined by dividing the sum of full-time employees on the last business day of each full calendar month during the portion of the taxable year during which the business was in operation by the number of full calendar months during the period.

#### Business Headquarters

Business headquarters is a facility where principal officers of the business are housed and from which direction, management or administrative support for transactions is provided for a business or division of a business or regional division of a business.

#### Ancillary Support

Ancillary support of an enterprise is a facility operated by a business and whose function is to provide services in support of the business, but is not directly engaged in the business' primary function.

#### Catalog and Mail-Order Houses

Catalog and mail-order houses are primarily engaged in the retail sale of products by catalog, mail-order, and television.

#### Prepackaged Software

Prepackaged software establishments are primarily engaged in the design, development, and production of prepackaged computer software.

#### Certified as a Qualified Firm

The Secretary of Commerce will certify a business as a qualified firm if the business is a for-profit establishment subject to state income, sales or property taxes AND one of the items under each of the following sections apply:

### Section One

- Identified under the standard industrial classification codes major groups 20 through 39 (manufacturing); ***or***
- Identified under the standard industrial classification codes major groups 40 through 49 (transportation, communications, electric, gas, and sanitary services) 50 through 51 (wholesale trade) or 60 through 89 (60-67, finance, insurance and real estate: 70-89, services). At least 51% of the sales made by these groups must be to Kansas manufacturers and/or out of state commercial governmental customers; ***or***
- Identified as a regional headquarters or back office ancillary operation of a national or multi-national corporation regardless of SIC codes;

**Section Two**

- The company pays above average wages compared to other firms in its 2 digit SIC code; ***or***
- Is the only company in its 2 digit SIC category; ***or***
- Pays an average wage of a least 1.5 times the average wage paid by other industries but excluding compensation paid to owners with a 5% or more interest.

**Section Three**

- Received written approval from the Secretary of Commerce for participation and has participated, during the tax year for which the exemption is claimed, in the Kansas industrial training (KIT), Kansas industrial retraining (KIR) or the state of Kansas investments in lifelong learning (SKILL) program; ***or***
- Meets the qualifications for the tax credit under K.S.A. 74-50,132 (the training tax credit)

## ADDITIONAL INFORMATION

### Cities in Kansas with a Population of 2,500 or Less

For a table listing the cities in Kansas with a population of 2,500 or less, visit the following KDOR web site: **ksrevenue.gov/taxcredits-2500orless.html**

There are several cities located in two different county boundaries. For these cities, the other county is identified by the city name and the population represents the total city population.

### Counties in Kansas with a Population of 10,000 or Less

A table listing the counties in Kansas with a population of 10,000 or less, visit the following KDOR web site: **ksrevenue.gov/taxcredits-10000orless.html**

### Kansas Industrial Training (KIT)

More information about the KIT program can be found on the Kansas Department of Commerce web site at **kansascommerce.com**

### Kansas Industrial Retraining (KIR)

More information about the KIR program can be found on the Kansas Department of Commerce web site at **kansascommerce.com**

### State of Kansas Investments in Lifelong Learning (SKILL)

More information about the SKILL program can be found on the Kansas Department of Commerce web site at: **kansascommerce.com**

### Manufacturing Standard Industrial Classification (SIC) codes, major group 20-39

A listing of the manufacturing SIC codes, major group 20-39 can be found on KDOR's web site at: **ksrevenue.gov/taxcredits-siccodes.html**

# MANUFACTURER / PROCESSOR EXEMPTION NUMBERS

Manufacturers and processors are eligible to purchase their raw materials or parts exempt from sales tax.

Many exemption certificates presented to vendors include the purchasers Kansas issued registration number or another Kansas issued identification. Manufacturers and processors, who do not also make retail sales, are not issued Kansas registration numbers. Therefore, manufacturers and processors may experience some difficulty when purchasing their raw materials or parts.

To remedy this situation, KDOR issues a Manufacturers' or Processors' Sales Tax Exemption Number to those manufacturers and processors that ***never*** make a retail sale, and therefore do not have a sales tax account number.

**CAUTION:** Manufacturers and processors who make sales to the final user or consumer must be registered to collect sales tax on these sales. This includes making sales to employees – the sale of factory seconds or first-quality products at discount. To apply for a Kansas sales tax registration number, visit the KDOR web site using the following address: **ksrevenue.gov/busregistration.html**

## USING THE MANUFACTURER/PROCESSOR EXEMPTION NUMBER

The Manufacturer/Processor exemption number can be provided to sellers, if requested, when presenting the following exemption certificates:

- Consumed in Production Exemption Certificate (ST-28C)
- Ingredient or Component Part Exemption Certificate (ST-28D)
- Integrated Production Machinery and Equipment Exemption Certificate (ST-201)

Pub. KS-1520, Kansas Exemption Certificates, provides copies of the above listed exemption certificates. This publication can be found on the KDOR web site at: **ksrevenue.gov**

# FREQUENTLY ASKED QUESTIONS ABOUT PECs *and* EZPECs

**How long does it take the Kansas Department of Revenue (KDOR) to review and provide a response back for project exemption certificate requests submitted on-line?**

*KDOR will normally provide a response the same day or next business day 75% of the time. However, if you file by paper you can expect a minimum of 7 business days for processing.*

**When should I apply for a PEC?**

*You should apply for a PEC prior to any purchases being made for the project. By Kansas law, the effective date of the PEC is the date your request is submitted to KDOR. For requests that are:*

- *submitted on-line, the effective date is the date you submit your request.*
- *mailed to KDOR, the effective date is the post mark date.*
- *faxed to KDOR, the effective date is the fax date.*

**I forgot to apply for a PEC and the contractor has begun purchasing materials. The project is not completed; can I still apply for a PEC?**

*Yes, you can still apply for a PEC; however, the taxes must be paid for any purchases made prior to the effective date of the exemption certificate (see refund question). In the state of Kansas, the contractor is considered to be the end user and is required to pay taxes on the purchases of materials; unless they can present a valid project exemption certificate at the time of purchase.*

**I forgot to apply for a PEC and the project is now complete; can I still apply for a PEC?**

*No, the taxes must be paid for the purchases made (see refund question). In the state of Kansas, the contractor is considered to be the end user and is required to pay taxes on the purchases of materials; unless they can present a valid project exemption certificate at the time of purchase.*

**Can the petitioning authority or taxpayer be refunded for taxes paid on a project that would have qualified for a PEC?**

*Yes, KDOR has a refund request form that you will need to complete. Please keep in mind that you will be required to provide invoices and receipts. The refund forms to use are:*

*Petitioning Authority: ST-21PEC*
*Taxpayer: ST-21*

*Both forms can be downloaded from the KDOR web site at* ***ksrevenue.gov***

**What is the Form PR-76?**

*The PR-76 is the paper form that had been used to apply for a Project Exemption Certificate (PEC). KDOR encourages applicants to submit their request on-line at:* ***ksrevenue.gov/pecwelcome.html****. KDOR will accept Form PR-76; however, the turn around time will be longer. Processing a paper form requires at least of 7 business days.*

**What is the Form PR-74?**

*The PR-74 is the actual Project Exemption Certificate (PEC) which will include the assigned project exemption certificate number. Contractors and subcontractors will need to present a copy of the valid project exemption certificate to their vendors when making purchases of materials to be used in the specified project.*

**What is the Form PR-70b?**

*The PR-70b is the paper form that had been used to apply for an Enterprise Zone Project Exemption Certificate (EZ PEC). KDOR encourages applicants to submit their request on-line at:* ***ksrevenue.gov/pecwelcome.html****. KDOR will accept Form PR-70b; however, the turn around time will be longer. Processing a paper form requires at least 7 business days.*

**What is the Form PR-71?**

*The PR-71 is the actual Enterprise Zone Project Exemption Certificate (EZ PEC) which will include the assigned project exemption certificate number. Contractors and subcontractors will need to present a copy of the valid project exemption certificate to their vendors when making purchases of materials to be used in the specified project.*

**What are the PR-77 and PR-77EZ forms?**

*Form PR-77 and PR-77EZ are the Project Completion Certificates. The project completion certificate is to be signed by the contractor/subcontractor stating that all*

*the materials purchased with the project exemption certificate were incorporated into that project. The contractor should provide the signed project completion certificate to the petitioning authority or taxpayer. The petitioning authority or taxpayer should keep the completion certificate on file for 4 years after the completion of the project for Audit purposes.*

**Can the contractor fill out the application for a PEC?**

*No. The petitioning authority must be the entity to submit the request for a project exemption certificate.*

**Can contractors use a Kansas issued PEC to purchase materials tax exempt from another state?**

*KDOR does not have the authority to mandate whether or not another state will accept a Kansas issued PEC. If a contractor chooses to purchase materials in another state, the other states tax laws apply to those transactions.*

**I have several contractors and/or subcontractors that will be involved in my project. Whose contractor information should I include on the application?**

*If you are applying on-line, you will have the option to enter as many contractors as needed; however, you are only required to provide the primary contractor's information. Should the contractor information change at some point during the project, you can log back into the on-line system and "request a change." See the User Guide that follows for detailed instructions.*

**Can I extend the expiration date on my PEC?**

*Yes, by following one of these instructions:*

*If you submitted your request on-line, log back into the on-line application and click "request a change". See the User Guide that follows for detailed instructions.*

*If you faxed or mailed your request to KDOR, you will need to fax or mail the department a written request to extend the estimated completion date, including a reason for the extension and the requested estimated completion date.*

# USER GUIDE – APPLYING FOR EXEMPTION CERTIFICATES / NUMBER

For your convenience, the Kansas Department of Revenue has an on-line application process to obtain exemption certificates/numbers. You will need access to the internet to use the application – if you do not have internet access, contact the department at (785) 296-3041 or (785) 296-3081 for assistance.

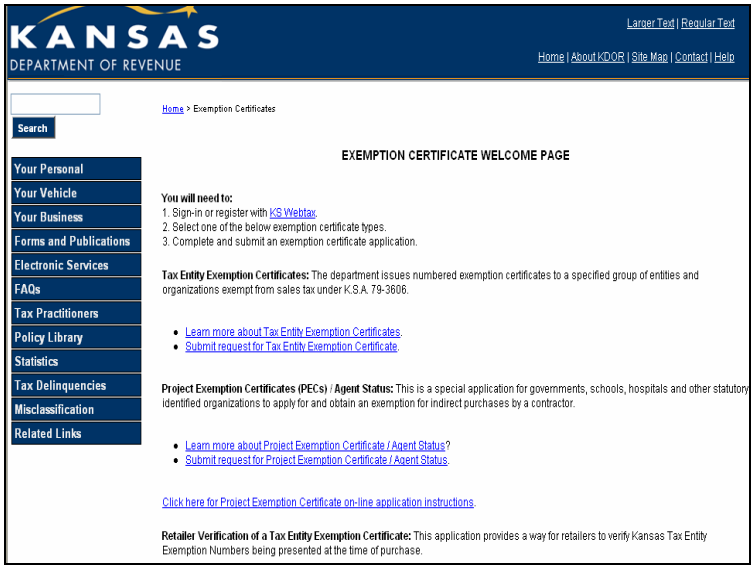
## SETTING UP A *KS WEBTAX* ACCOUNT

NOTE: If you already use KS WebTax for some other purpose, such as submitting returns and/or payments, you can skip this section and go to the section titled **Sign In**.

1. Launch your web browser (for example, Internet Explorer)

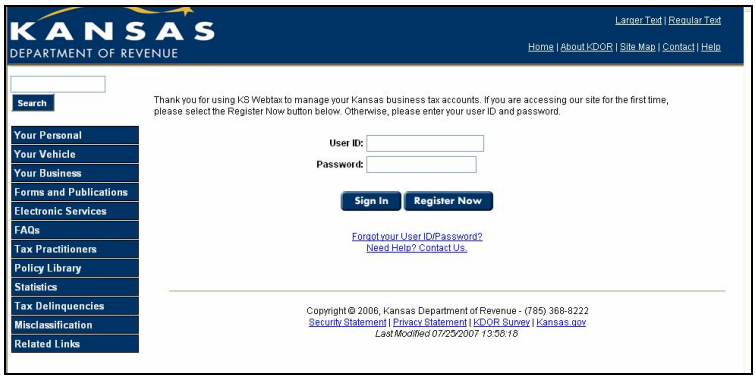
2. Type **www.ksrevenue.gov** in the Address Field, and press **Enter**.

3. Click the **Exemption Certificates** Link under the **Your Business** heading.




4. Click the **KS WebTax** link under the **You will need to** heading and that will lead you to the page displayed on the right:

5. Click the **Continue on to the sign-in page** link, leading you to the page shown on the right. NOTE: A security information pop-up window may display stating *"This page contains both secure and non-secure items. Do you want to display the non-secure items?"* Click the **Yes** Button.




☞ ***TIP:*** *You may want to save this page to your* ***Favorites*** *file for easy future access.*

6. Click the **Register Now** button, leading you to the page displayed on the right.

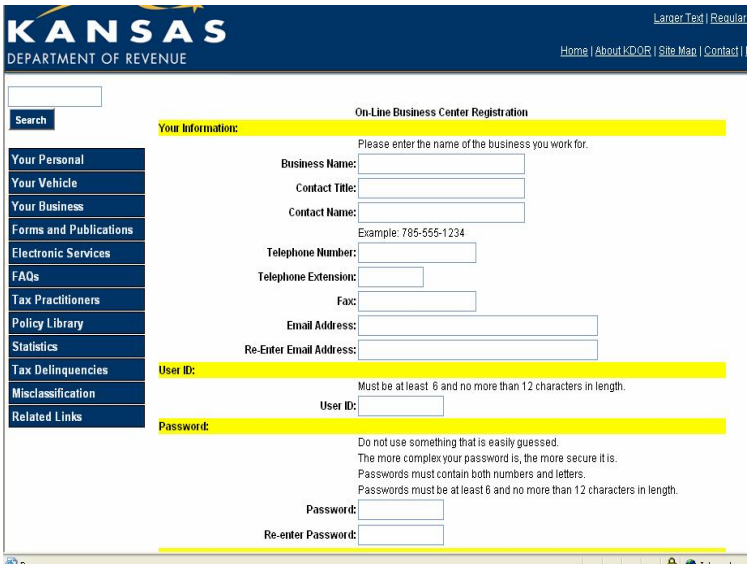
7. Enter your information into the fields on the Online Business Center Registration form.

☞ ***TIP:*** *When the* ***Exemption Certificates: Apply, Modify, Print, and View*** *radio button under the* ***Settings*** *section is selected, you will be directed, automatically, to the exemption certificate page each time you log into this system.*

8. When you have completed the on-line registration form, click the **Continue** button.

9. Verify your information (you may want to print this screen for your records) and click **Register** when you are finished.

10. Your registration has been saved; click **Continue** to be automatically logged in. Skip the next section, **Sign In**.

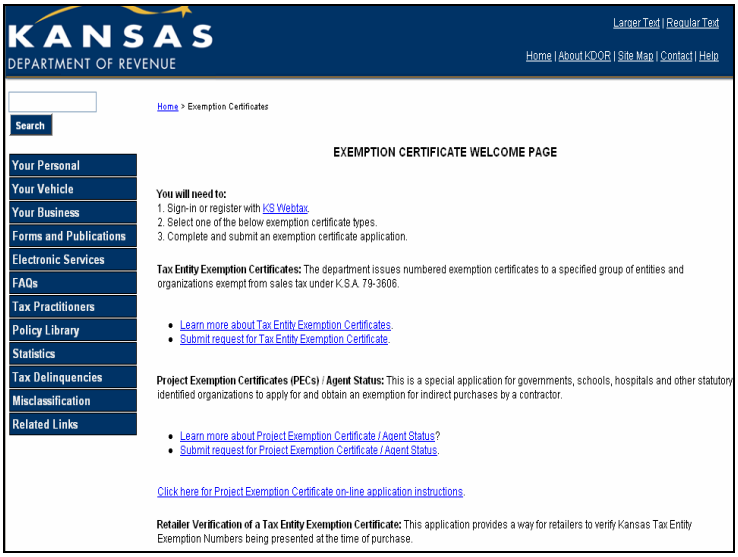



## SIGNING ON TO YOUR *KS WEBTAX* ACCOUNT

1. Launch your web browser (for example, Internet Explorer).

2. Type **www.ksrevenue.gov** in the address field, and press **Enter**.

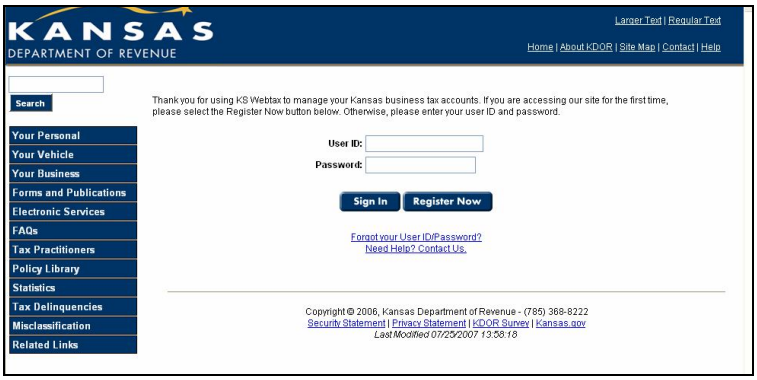
3. Click the **Exemption Certificates** link under the **Your Business** heading.



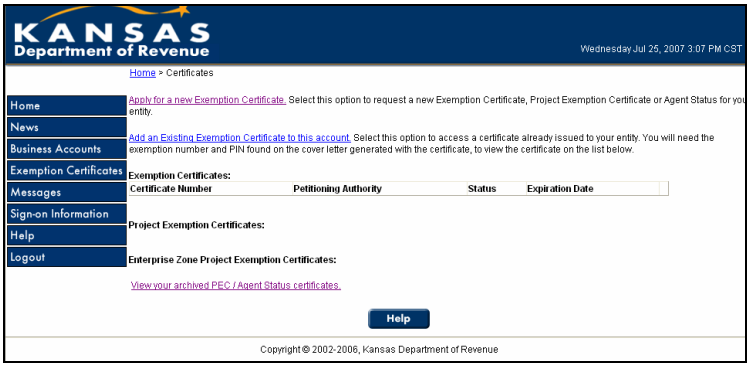
4. Click the **KS WebTax** link under the **You will need to** heading and that will lead you to the page displayed on the right:

5. Click the **Continue on to the sign-In page** link, leading you to the page shown on the right. NOTE: A security information pop-up window may display stating *"This page contains both secure and non-secure items. Do you want to display the non-secure items?"* Click the **Yes** Button.

☞ ***TIP:*** *You may want to save this page to your* ***Favorites*** *file for easy future access.*




6. Enter your **User ID** and **Password** and select the **Sign In** button, leading you to the page shown on the right. NOTE: If you are directed to a page different than the one displayed here, select the **Exemption Certificates** button in the navigation pane to the left of the screen.

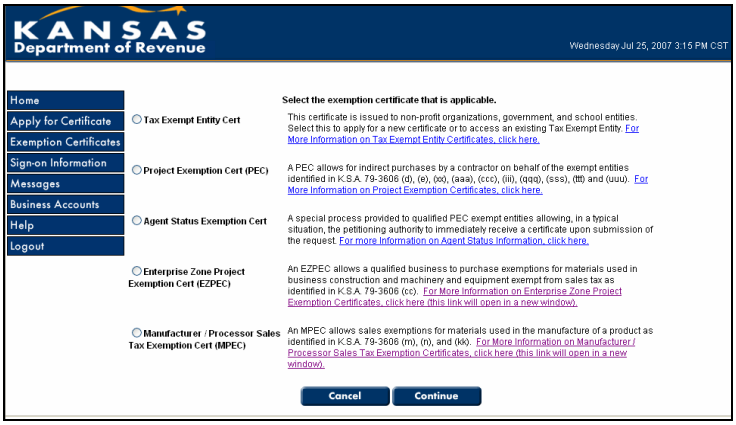



## SELECTING AN EXEMPTION TYPE

1. Select the **Apply for a new Exemption Certificate** link.

2. Select the radio button beside the exemption type you want to request.

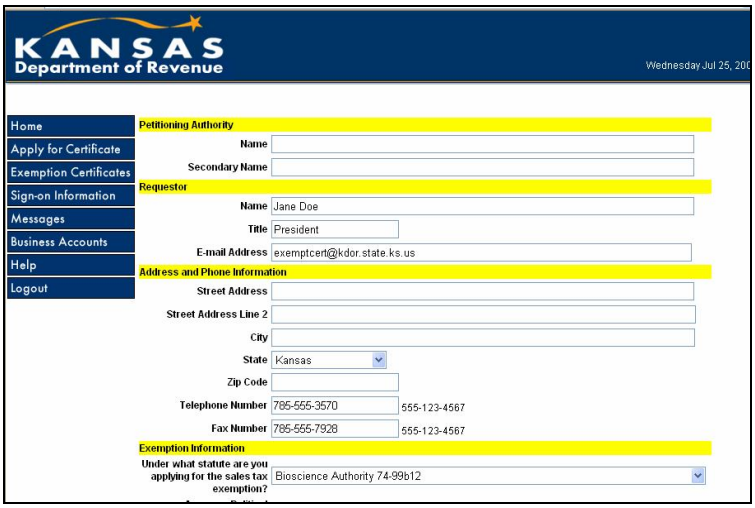
3. Select the **Continue** button.



## SUBMITTING A REQUEST

### Tax Exempt Entity Certificate

If you selected the **Tax Exempt Entity Cert** radio button and clicked **Continue**, you will see a page as shown on the right:

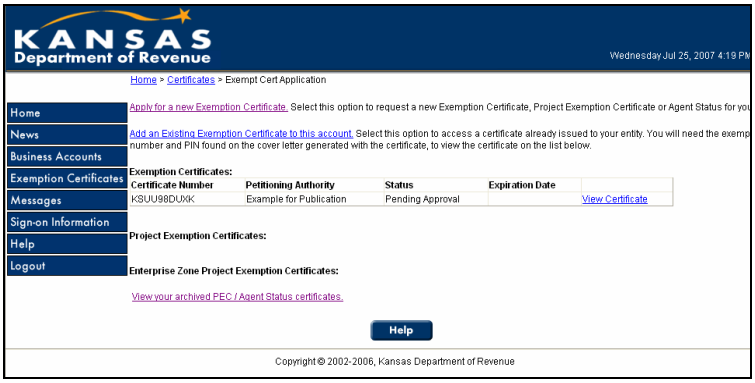



1. Complete each of the fields on the Tax Exempt Entity request page.

☞ ***Tip:*** *The **Requestor** section of this page is pre-filled with the information you entered when you registered for KS WebTax. These fields can be edited if necessary.*

2. Click the **Continue** button. You will see a page that is complete with the information you entered. Review the information for accuracy.

3. If you need to make corrections, click the **Edit** button. If all information is correct, click the **Save** button. NOTE: Your request is not submitted until the **Save** button is selected.




4. After you click the **Save** button, your accounts page will display. The exemption certificate you applied for is listed with a status of *Pending Approval*.

5. The Kansas Department of Revenue will review your request which takes about 2 days, then you may log back into the system. See section titled **Functions** for further instructions.

### Project Exemption Certificate (PEC)

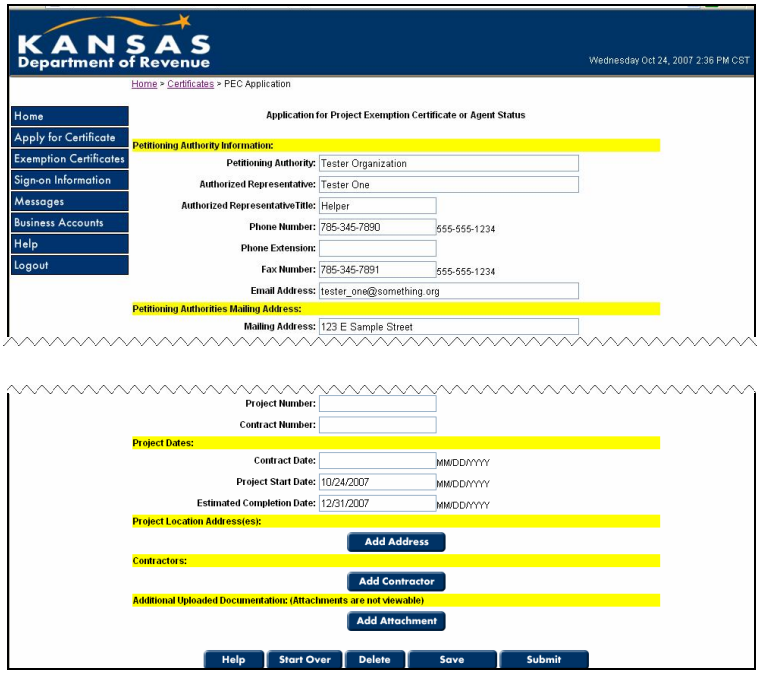
If you selected the **Project Exemption Certificate (PEC)** radio button and clicked **Continue**, you will see a page as shown on the right:

1. Answer **Yes** or **No** to the questions shown on the right. NOTE: Most people will answer **Yes** to the question *Are you an officer or employee of the petitioning authority?* and **No** to the question *Is the federal government the petitioning authority?*.

2. Enter the **Petitioning Authorities Tax Exempt Entity Number**. NOTE: This entry field will appear only after the first two questions have been answered.

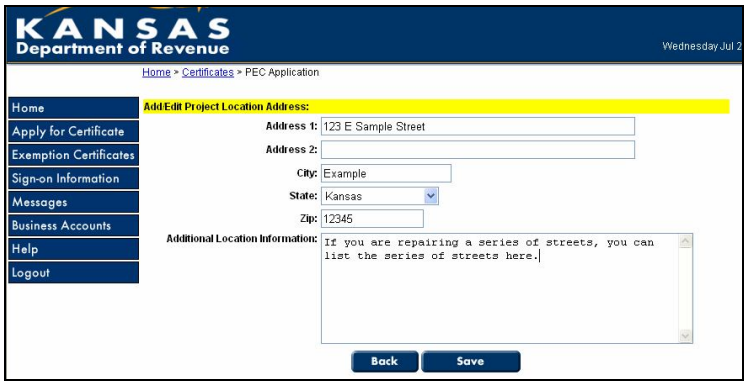
3. Click the **Continue** button, leading you to the page that appears on the right.

4. Complete the **Project Exemption Certificate** request page. The following fields are not required: **Project Number**, **Contract Number** and **Contract Date**.



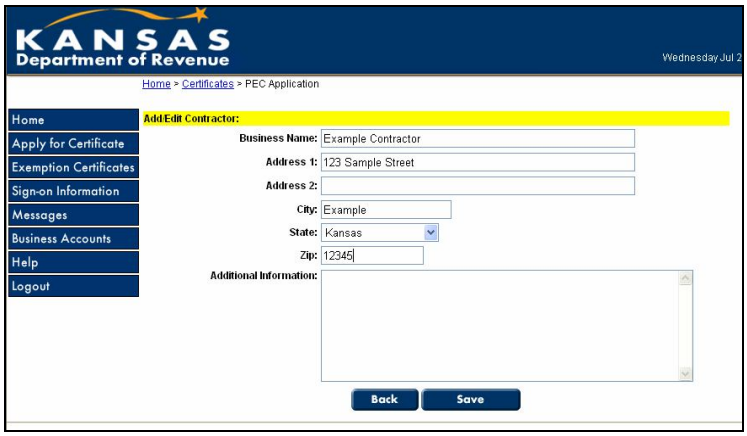

5. Complete the **Project Location Address** section by clicking the **Add Address** button. (See the following TIP for adding multiple project location addresses.)

6. Click the **Save** button.



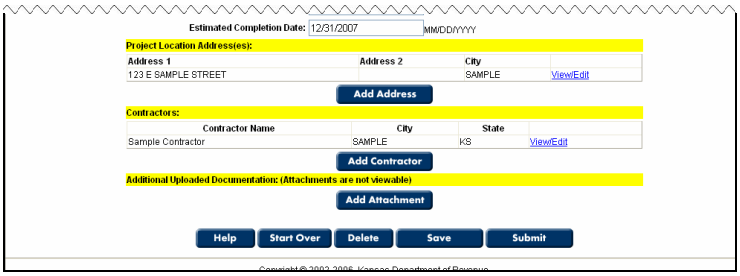

7. Complete the Contractors section by clicking the **Add Contractor** button. (See the TIP below for adding multiple contractors.)

8. Click the **Save** button.

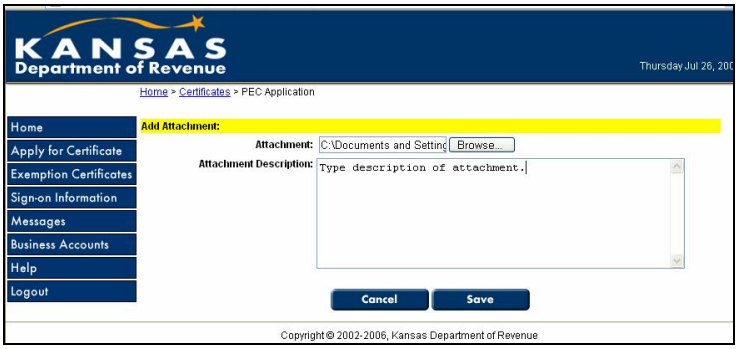


☞ ***TIP:*** *You can add multiple project location addresses by selecting the* ***Add Address*** *button from the main application page. (Only the first project location address will appear on the printed certificate.)*

☞ ***TIP:*** *You can add multiple contractors by selecting the* ***Add Contractor*** *button from the main application page.*

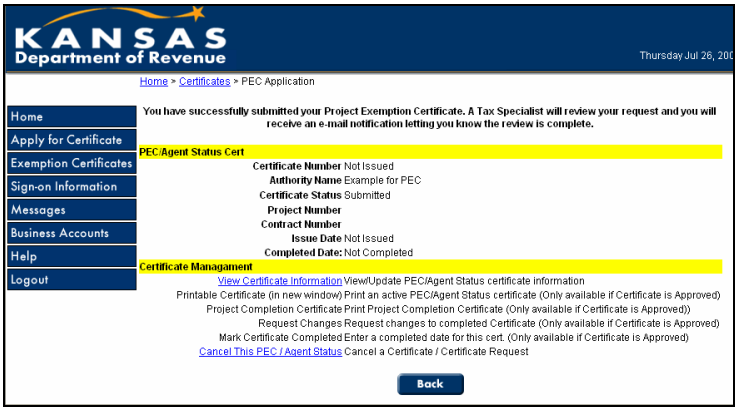



9. Complete the **Additional Upload Documentation** section by clicking the **Add Attachment** button, leading you to the page shown on the right. NOTE: This option is available if you have additional information you need to provide (for example, attaching a spreadsheet listing several streets to be repaved OR attaching an electronic version of a signed agreement).



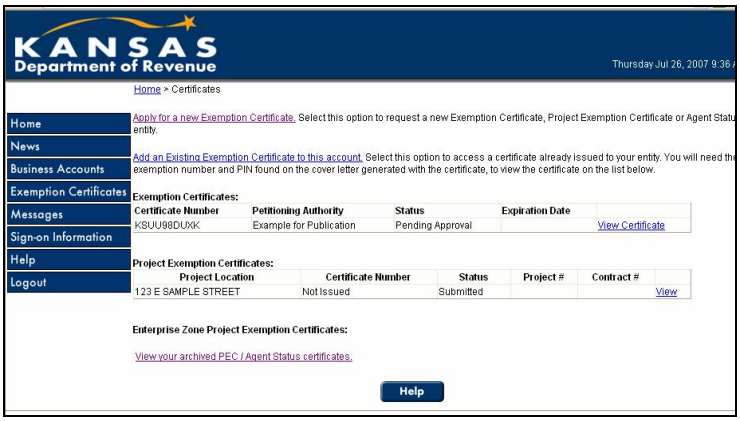

10. Click the **Save** button. NOTE: You will not be able to open the attachment. However, once the request has been submitted, the Department of Revenue can open the attachment(s).

11. Click the **Submit** button. You will see a page similar to the one shown on the right, confirming that you successfully submitted your Project Exemption Request.




12. Click the **Back** button.

13. When the next page appears, click the **Logout** option on the left side of the page.




After a Tax Specialist reviews your request, you will receive an E-mail indicating there is a change to your account and a request that you log back into the system.

☞ ***TIP:*** *In most cases, your request will be reviewed either the same day or next day. (See the* ***Functions*** *section for further instructions.)*

Generally speaking, you will only be able to see those exemption certificates that you have entered.

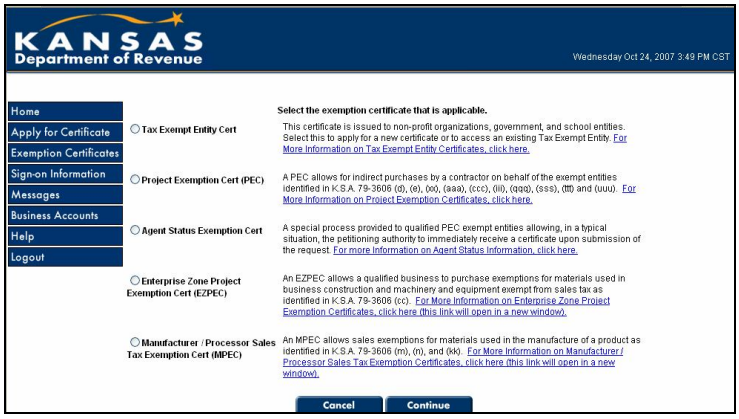
☞ ***TIP:*** *If you want to see all the project exemption certificates that have been entered by your organization, you will need to add a copy of your organization's Tax Exempt Entity Exemption Certificate to your account. (See* ***Functions-Adding an exemption certificate/ number to your account.****).*

## Agent Status

To apply for Agent Status, select the **Agent Status Exempt Cert** radio button and use the instructions for requesting a **Project Exemption Certificate** (page 14).

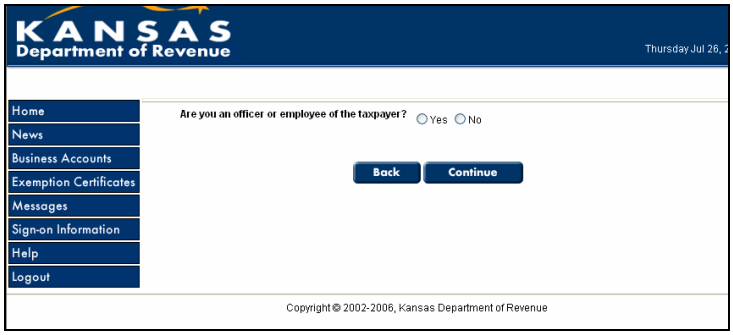
All projects, including requests from Agents, funded with an Industrial Revenue Bond (IRB), must be reviewed by the Department of Revenue prior to approval.

☞ ***TIP:*** *The first request submitted under Agent Status type must be reviewed and approved by the Department of Revenue. Once approved, all subsequent requests will be automatically approved and immediately available to print and use.*



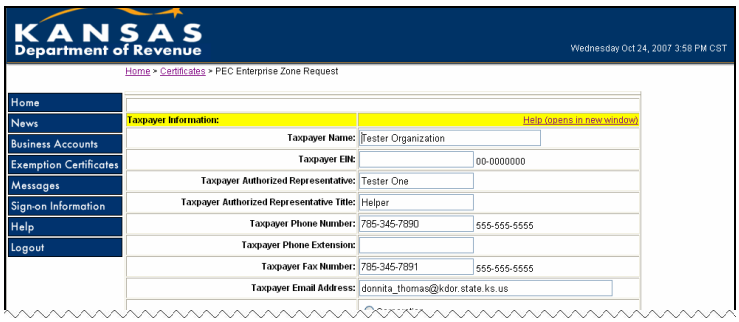

## Enterprise Zone Project Exemption Certificate (EZPEC)

If you selected the **Enterprise Zone Project Exemption Cert (EZPEC)** radio button and clicked **Continue**, you will see a page as shown on the right.

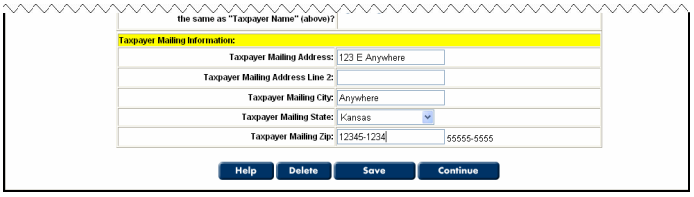



1. Answer **Yes** or **No** to the question shown on the right.

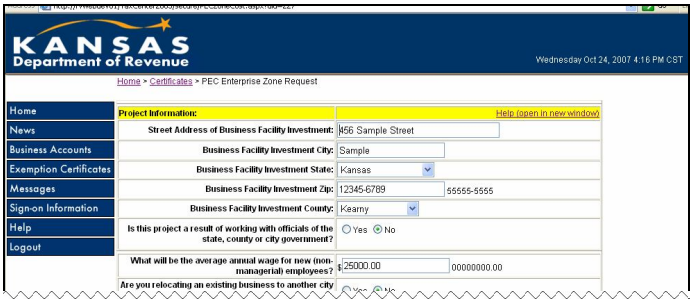
2. Click the **Continue** button, leading you to a page similar to the one shown on the right.



3. Complete the **Taxpayer Information** and **Taxpayer Mailing Information** sections and click the **Continue** button.



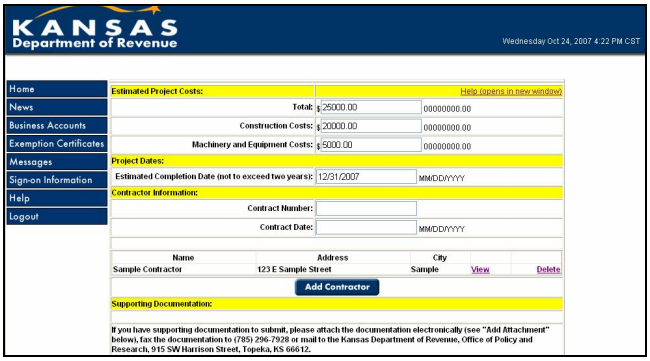

4. Complete the **Project Information** section and click the **Continue** button. NOTE: The question *"What will be the average annual wage for new (non-managerial) employees?"* is not a required field.



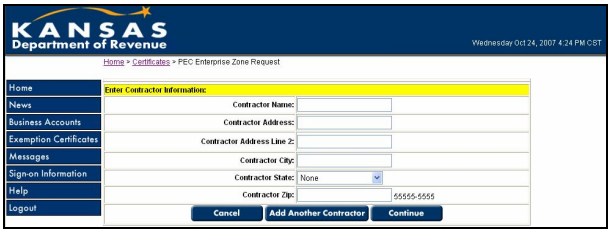
5. Complete the **Estimated Project Costs** and **Project Dates** sections. NOTE: The **Contractor Number** and **Contract Date** under the **Contractor Information** section are not required fields.

6. Click the **Add Contractor** button and complete the **Contractor Information** section.

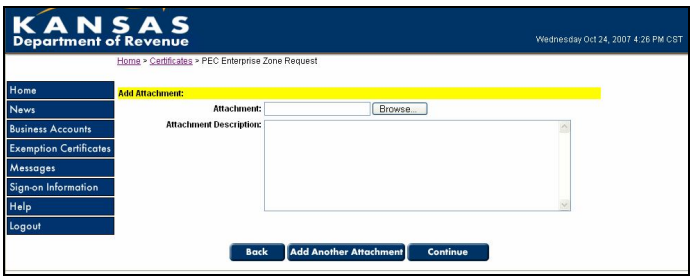
☞ ***TIP:*** *You can add multiple contractors by selecting the* ***Add Another Contractor*** *button from the contractor page or selecting the* ***Add Contractor*** *button from the main application page.*




7. Click the **Continue** button.

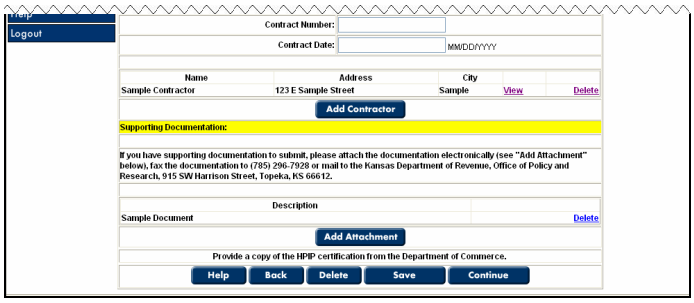



8. Complete the **Supporting Documentation** section by clicking the **Add Attachment Button**, then click the **Continue** button. NOTE: This option is available if there is additional information that you need to provide (for example, attaching an electronic version of a signed agreement OR attaching an electronic version of documents to describe the activities of the business).



☞ ***TIP:*** *You can attach multiple documents by selecting the* ***Add Another Attachment*** *button from the attachments page or selecting the* ***Add Attachment*** *button from the main application page.*

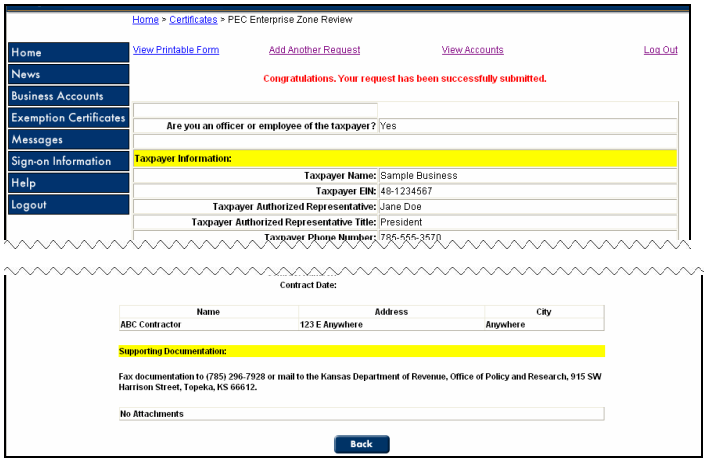
9. Click the **Continue** button.




10. Review the information for accuracy, click the **Edit** button if corrections need to be made or click the **Submit** button if the information is correct. When you click the **Submit** button, you will get a page that looks like the one shown on the right.

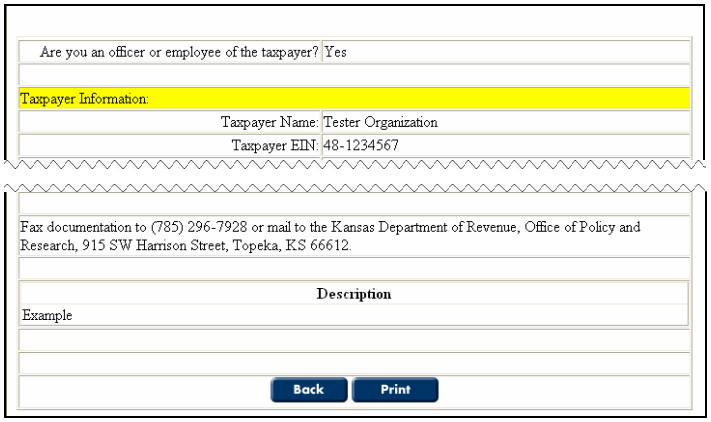
    NOTE: Your request is not officially submitted until the **Submit** button is selected.

11. Click the **View Printable Form** link at the top of the page.




12. Scroll to the bottom of the page and click the **Print** button.

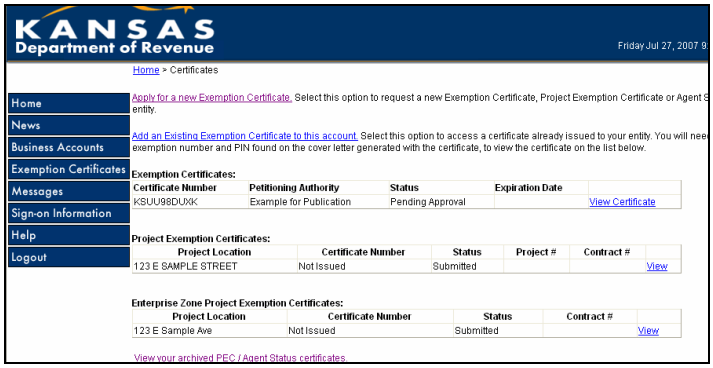
13. Click the **Back** button at the bottom of the page. This will take you to the "Congratulations…" page as shown in the screen shot for step 10.




14. Click the **View Accounts** link, leading you to the page shown on the right.

15. Click the **Logout** button on the left side of your screen. After the Kansas Department of Revenue reviews your request, you will receive an e-mail indicating there is a change to your account and a request that you log back into the system.

☞ ***TIP:*** *In most cases, your request will be reviewed either the same day or next day. (See the* ***Functions*** *section for further instructions.)*



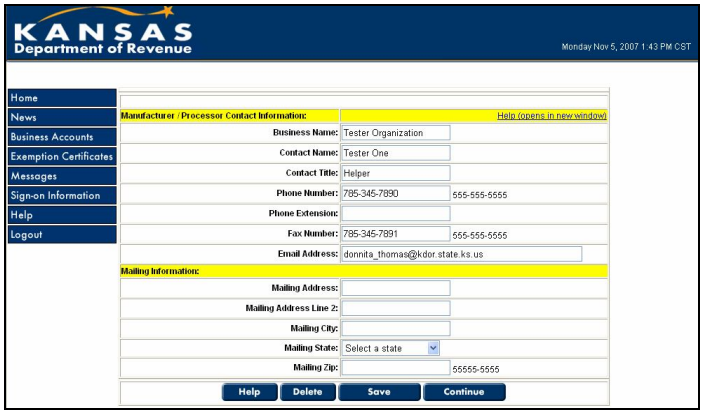
## Manufacturer/Processor Exemption Number (MPEC)

If you selected the **Manufacturer/ Processor Sales Tax Exemption Cert (MPEC)** radio button and clicked **Continue**, you will see a page as shown on the right.

1. Answer **Yes** or **No** to the following question:

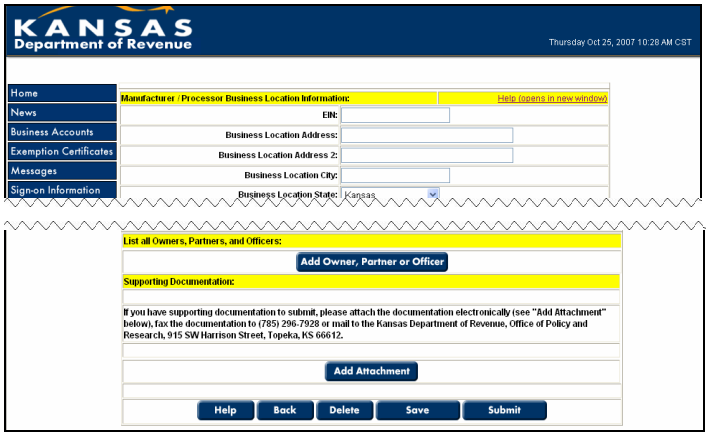
   - Are you an employee or officer to the Manufacturer/Processor?

2. Click the **Continue** button, leading you to a page similar to the one shown on the right.



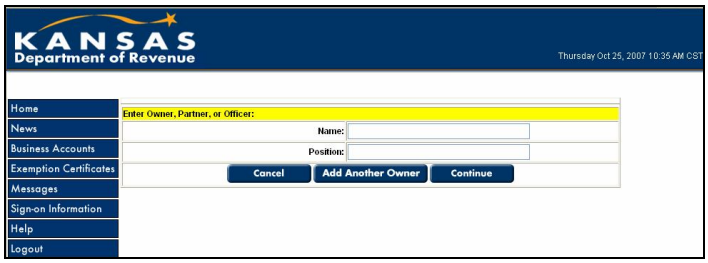

3. Complete the **Mailing Information** section and click the **Continue** button.

4. Complete the **Manufacturer/Processor Location Information** section.



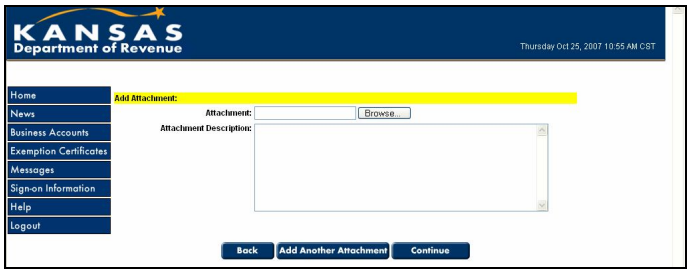

5. Click the **Add Owner, Partner or Officer** button and complete the **Enter Owner, Partner or Officer** section.

☞ ***TIP:*** *You can add multiple owners, partners or officers by selecting the* ***Add Another Owner*** *button from the owner's page or selecting the* ***Add Owner, Partner or Officer*** *button from the main application page.*




6. Click the **Continue** button.

7. Complete the **Add Attachment** section by clicking the **Add Attachment** button, then click the **Continue** button. NOTE: This option is available if there is additional information that you need to provided (for example, attaching a picture of the products you produce).

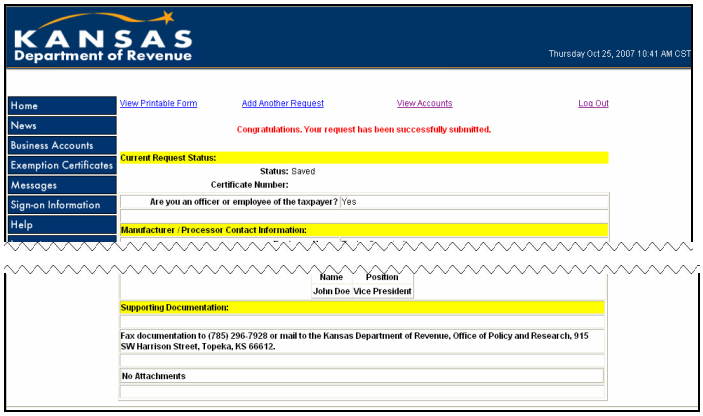



☞ ***TIP:*** *You can attach multiple documents by selecting the* ***Add Another Attachment*** *button from the attachments page or selecting the* ***Add Attachment*** *button from the main application page.*

8. Click the **Continue** button.

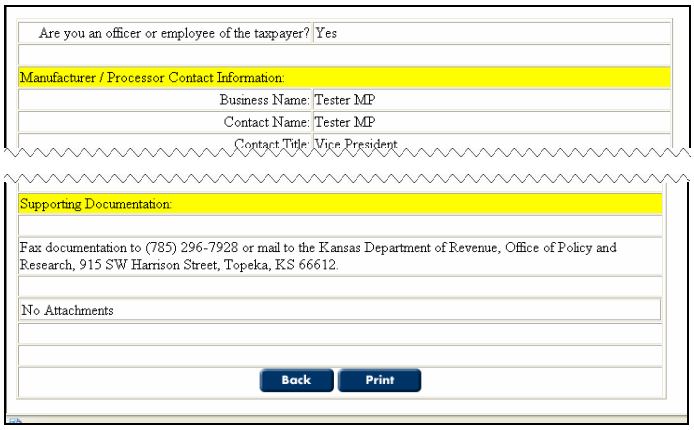
9. Review the information for accuracy click the **Edit** button if corrections need to be made or click the **Submit** button if the information is correct. When you click the **Submit** button, you will get a page that looks like the one shown on the right.

10. Click the **View Printable Form** link at the top of the page.



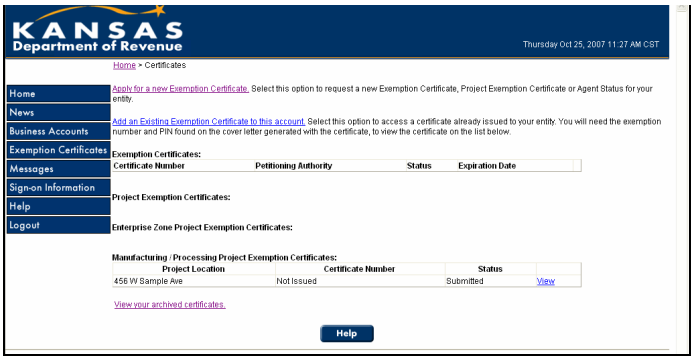

11. Scroll to the bottom of the page and click the **Print** button.

12. Click the **Back** button at the bottom of the page. This will take you to the "Congratulations…" page as shown in the screen shot for step 10.



13. Click the **View Accounts** link, leading you to the page shown on the right.

14. Click the **Logout** button on the left side of your screen. After the Kansas Department of Revenue reviews your request, you will receive an e-mail indicating there is a change to your account and a request that you log back into the system.




## STATUS TERMS AND DEFINITIONS

Listed here are terms that you may see in the **Status** column on your accounts page.

| Status | Definition |
|---|---|
| Approved | The request has been reviewed and approved. |
| Approved As Agent Status | The request was submitted by an Agent of the department and was automatically approved. |
| Canceled | The request has been canceled. |
| Completed | The project has been completed. |
| Declined | The request has been reviewed and denied. A *Denial letter* is available for printing. |
| Pending Approval | The reviewer needs additional information or documentation. A message will be posted for the requester providing specific directions. |
| Requested Changes | A request to change either the Estimated Completion Date, Estimated Project Cost or Contractor information is pending review. |
| Saved | The requester has entered information and saved the request. Saved requests have not been submitted to the department for review. |
| Submitted | The request has been submitted to the department for review. |
| Waiting for Agreement | The requester needs to provide a copy of a signed agreement prior to the request being approved. |

## FUNCTIONS

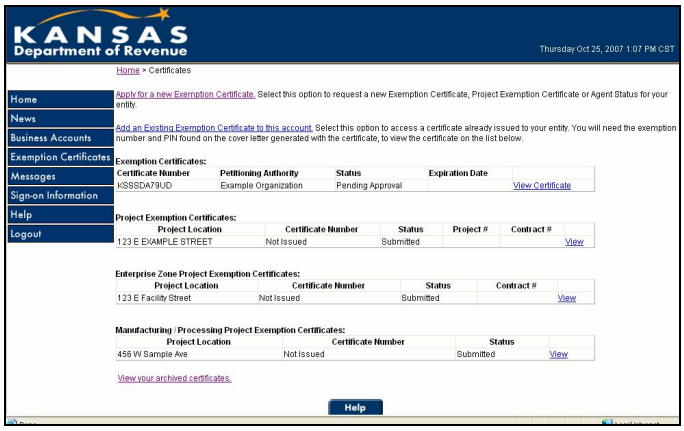
### ADD EXEMPTION CERTIFICATE/NUMBER TO YOUR ACCOUNT

This function applies to the following exemption types: Tax Exempt Entity, Enterprise Zone Project Exemption Certificates, and Manufacturer/Processor.

1. Click the **Add an Existing Exemption Certificate to this Account** link.

2. Enter the **Tax Exempt Entity number** or the **Manufacturer/Processor number**, and the **PIN**. Click the **Continue** button.

☞ ***TIP:*** *The **PIN** (personal ID number) can be found on the letter that you received from the Department of Revenue. It is printed on the front page, in the upper right corner. The Manufacturer/Processor PIN is in the upper right corner of page 2.*

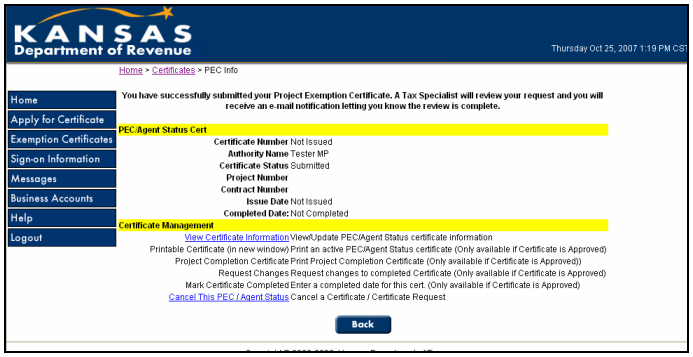



### VIEW

The **View** function applies to all exemption types.

1. Click on the applicable link that is to the far left of the Exemption Certificate that you are interested in.

2. Click the **Back** button at the bottom of the page to take you back to your accounts page.




### ADD AN ATTACHMENT

This function applies to the following exemption types: Project Exemption Cert (PEC), Agent Status Exemption Cert, Enterprise Zone Project Exemption Cert (EZPEC) and Manufacturer/Processor Exemption Numbers (MPEN).

1. Click the view link next to the Exemption Certificate/Number you want to add an attachment.

2. Under the **Certificate Management** heading, click the **View Certificate/ Number Information** link. What will appear is the Exemption Certificate/ Number Information.

**ADD AN ATTACHMENT (CONT.)**

3. Select the **Add Attachment** button at the bottom of the page.

4. Select the **Browse** button and locate the document you want to attach.

5. Enter a brief description of the document being attached and select the **Continue** button.

**VIEW CERTIFICATE/NUMBER INFORMATION**

The **View Certificate/Number Information** applies to all exemption types.

1. Click the view link next to the Exemption Certificate you want to review.

2. Under the **Certificate Management** heading click the **View Certificate/Number Information** link. The Exemption Certificate/Number Information will appear.

3. To go back to the **View** page, click the **Back** button at the bottom of the page. NOTE: If the status of the exemption you are viewing is anything other than **SAVED**, you will not be able to edit the request.

**PRINT CERTIFICATE/NUMBER**

The **Print Certificate/Number** applies to all exemption types. NOTE: This function will not be available to entities entering Enterprise Zone Project Exemption Certificates (EZPECs) on the behalf of a taxpayer.

1. Click the view link next to the Exemption Certificate you want to print.

2. Under the **Certificate Management** heading click the **Printable Certificate** (in new window) link. The Exemption Certificate/letter will appear in a new window.

3. Click the **Print Form** button at the top of the page.

4. To go back to the **View** page, close the **Printable Certificate** window.

**PROJECT COMPLETION CERTIFICATE**

The **Project Completion Certificate** applies to the following exemption types: Project Exemption Cert (PEC), Agent Status Exemption Cert and Enterprise Zone Project Exemption Cert (EZPEC). NOTE: This function will not be available to entities entering Enterprise Zone Project Exemption Certificates (EZPECs) on the behalf of a taxpayer.

1. Click the view link beside the Exemption for which you want to print a **Completion Certificate**.

2. Under the **Certificate Management** heading click the **Project Completion Certificate** link. The Completion Certificate will appear in a new window.

3. Click the **Print Form** button at the top of the page.

4. To go back to the **View** page, close the **Completion Certificate** window.

**REQUEST CHANGES**

This function applies to the following exemption types: Project Exemption Cert (PEC), Agent Status Exemption Cert and Enterprise Zone Project Exemption Cert (EZPEC).

1. Click the view link beside the exemption that you need to request a change. You can request a change for the following fields:
   - PECs: Estimated Completion Date, Estimated Project Cost and Contractor Information.
   - EZPECs: Estimated Completion Date and Contractor Information.

2. Under the **Certificate Management** heading click the **Request Changes** link.

3. The Certificate information will appear and the above listed fields will be editable. Make the necessary changes and click the **Submit** button. You will be directed back to the **View** page.

4. Click the **Back** button at the bottom of the page to take you to the accounts page. The status has now changed to **Requested Changes**. NOTE: Requests for changes must be reviewed by the Department of Revenue, except for requests associated with an approved Agent Status certificate. Consequently, you will not be able to perform any of the management functions until your request has been approved. You will receive an e-mail letting you know when your request has been reviewed.

## MARK CERTIFICATE COMPLETED

This function applies to these exemption types: Project Exemption Cert (PEC), Agent Status Exemption Cert, and Enterprise Zone Project Exemption Cert (EZPEC).

1. Click the view link beside the project that is completed.

2. Under the **Certificate Management** heading click the **Mark Certificate Completed** link.

3. Enter in the date that the project was actually completed and click the **Mark Completed** button. This will take you back to the view page.

4. Click the **Back** button to go to the archive page and the **Back to Active** button to go to the accounts page.

☞ ***TIP:*** *Notice that this exemption is no longer on your active list. To go back to the exemption, click the* ***View your Archived Certificates*** *link at the bottom of your accounts page.*

## CANCEL CERTIFICATE

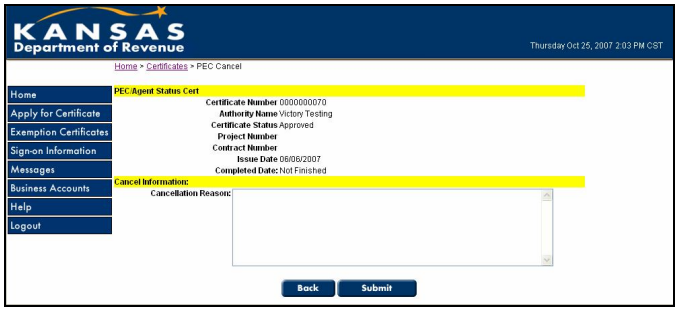
This function applies to all exemption types.

1. Click the view link beside the exemption that you need to cancel.

2. Click the **Cancel Certificate** link listed under the **Certificate Management** heading.

3. Enter the reason for canceling the request and click the **Submit** button. This will take you back to the view page.

4. Click the **Back** button to go to the archive page and the **Back to Active** button to go to the accounts page. NOTE: The exemption is no longer on your active or archive lists and you will not be able to access since it is marked **Canceled**. However, the department can retrieve the information if necessary.



## UPDATING TAX EXEMPTION ENTITY INFORMATION

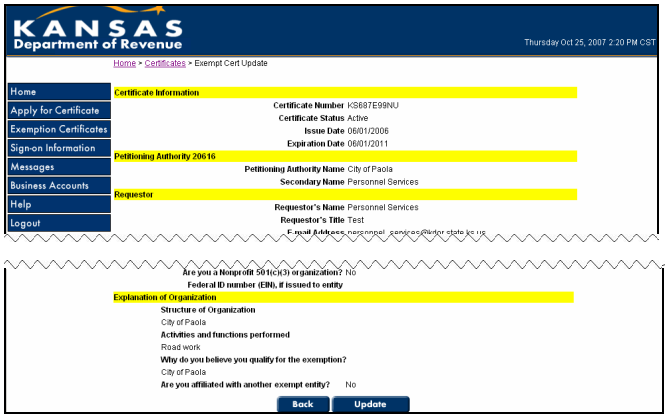
1. Click the **View Certificate** link next to your tax exempt entity certificate.

2. Click the **View Certificate Information** link under the **Certificate Management** heading.

3. Click the **Update** button at the bottom of the screen.

4. Make the necessary corrections and then select the **Save** button at the bottom of the screen.

☞ ***TIP:*** *You will not be able to change the* ***Petitioning Authority*** *name. If the name of your organization changes you will need to* ***Cancel*** *the certificate using the incorrect name and submit a new request.*



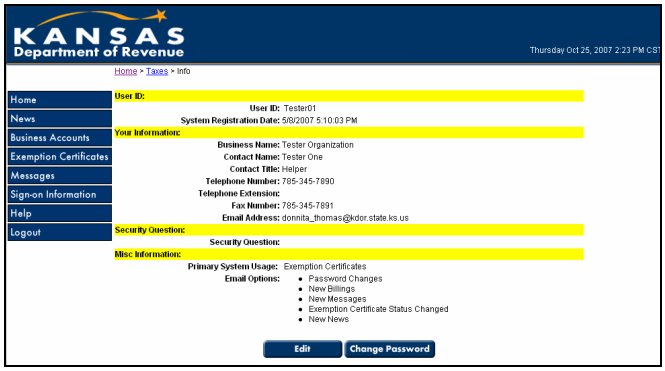

## UPDATING KS WEBTAX REGISTRATION INFORMATION

1. Click the **Sign-on Information** button in the navigation pane to the left of the page.

2. Click the **Edit** button.

3. Make the necessary updates and click the **Save** button.

4. Click the **Exemption Certificates** button in the navigation pane to go back to your accounts page or the **Logout** button in the navigation pane to log out of the system.



## TROUBLESHOOTING

### ON-LINE EXEMPTION APPLICATION

**I was entering my PEC request on-line and was called away from my desk for awhile. When I returned, the information I had entered was gone, why?**

*The system will time out if there is no activity for 20 minutes.*

☞ ***TIP:*** *You are required to provide answers to all the questions except for the following: Project Number, Contract Number and Contract Date. You cannot SAVE the request if there are unanswered questions. To get around this, enter place holder information for each question and then SAVE the record – do not select the* ***Submit*** *button. You can then reopen the request and all the information you entered will still be there. Then, correct the place holder information and select the* ***Submit*** *button.*

**I am trying to submit a request for a PEC and I have entered my Tax Entity Exemption number. The system won't accept my number, what do I do?**

*The Kansas Tax Exempt Entity number is a 10-digit, randomly selected, number that starts with the letters KS and does not use the letter "O" (KS1AA1A1AA). This field is case sensitive and does not allow for spaces or punctuation.*

*If you are unable to locate this number, you can contact our office at (785) 296-8460 or (785) 296-3081.*

☞ ***TIP:*** *Be sure that you are using the number zero "0" and not the letter "O".*

**I selected the back button and I was kicked out of the system, what did I do wrong?**

*Be sure to use the blue buttons, including the* ***Back*** *button, at the bottom of each page. Using the* ***Back*** *option in the tool bar at the top of your screen will, in most cases, kick you out of the exemption certificate application.*

**When I log onto the system I can only see the PECs that I have entered. One of my coworkers entered a PEC that I need to submit a request to extend the estimated completion date, how do I get this done?**

*By adding the Tax Exempt Entity certificate to your account, you will be able to see all the PECs that have been submitted by your entity (see the User Guide for detailed instruction). You can then request a change for the PEC that was entered by your coworker.*

**I have answered the questions and selected the Submitted/Save button at the bottom of the screen and nothing happens. Why won't the system take the information I entered?**

*In most cases, this means that either a question has been left unanswered or the system does not like what you have entered for a particular question. The questions that are not being accepted are listed at the top of your screen in red. If the question does not have an answer entered, simply enter your response. If you have entered a response, try removing any special characters (i.e. #, @, etc.).*

*If you continue to have problems you can contact our office at (785) 296-8460 or (785) 296-3081.*

### KS WEBTAX

**I entered all the information to set up my account for KS WebTax and it gives me a message that the e-mail address is already being used, what do I do?**

*The message is telling you that an account already exists for that email address. From the sign-on page, select the* ***Forgot your User ID/Password?*** *Link and follow the instructions. If you continue to have problems you may contact our Electronic Support Staff at 1-800-525-3901 or by e-mail at* ***eservices@kdor.ks.gov****.*

**I am trying to create a password/UserID and I keep getting error messages. Any suggestions?**

*Passwords must be at least 6 and no more than 12 characters in length and must include at least 1 number.*

*UserIDs must be at least 6 and no more than 12 characters in length. For security reasons you should refrain from using the name of your business as a part of the UserID.*

*If you continue to have problems you may contact our Electronic Support Staff at 1-800-525-3901 or by e-mail at* ***eservices@kdor.ks.gov***

# IMPORTANT NUMBERS AND INFORMATION

**- KEEP THIS INFORMATION IN A SAFE LOCATION -**

**General Information**

Organization Name/Petitioning Authority: _____

Representatives Name: _____

E-mail Address: _____

**KS WebTax**

User ID: _____

Password: _____

**Exemption Number**

Tax Exempt Entity

Number: _____

PIN: _____

Expiration Date: _____

Enterprise Zone Project Exemption Certificate

Number: _____

PIN: _____

Expiration Date: _____

Manufacturer / Processor

Number: _____

PIN: _____

Expiration Date: _____

## TAXPAYER ASSISTANCE

This publication is a general guide and will not address every situation. If you have questions, you may contact the Kansas Department of Revenue:

| By Phone | By Mail | By Appointment |
|---|---|---|
| 785-368-8222 | Tax Operations<br>PO Box 3506<br>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. |

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

## PUBLICATIONS

Below is a **list of publications available on the Kansas Department of Revenue's website**. These publications contain instructions applicable to specific business industries and general information for all business owners.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1510, Kansas Sales Tax and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Business Taxes for Motor Vehicle Transactions
- Publication KS-1527, Kansas Business Taxes for Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes for Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Business Taxes for Agricultural Industries
- Publication KS-1560, Kansas Business Taxes for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales & Use Tax Jurisdiction Code Booklet
- KW-100, Kansas Withholding Tax Guide

## STATE SMALL BUSINESS WORKSHOPS

As part of our commitment to provide tax assistance to the business community, Tax Specialists within the Kansas Department of Revenue conduct small business workshops on Kansas taxes at various locations throughout Kansas. Whether you are a new business owner, an existing business owner, or an accountant, these workshops will give you the tools and understanding necessary to make Kansas taxes easier and less time consuming for you. Topics covered include filing and reporting requirements and methods, what is taxable, what is exempt and how to work with the department in collecting and remitting Kansas taxes.

For a **schedule of our workshops, visit our website**. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).