

# Information Guide

**Identifying Information:** General Industries Self-Audit Fact Sheet  
**Tax Type:** Kansas Retailers' Sales Tax  
**Brief Description:** General Industries Self-Audit Fact Sheet  
**Keywords:**  
**Approval Date:** 05/17/2006

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**Body:**

KANSAS DEPARTMENT OF REVENUE  
 AUDIT SERVICES  
 GENERAL INDUSTRIES SELF-AUDIT FACT SHEET

<b>GENERAL</b>	
<b>Sales/Purchases</b>	
<p><i>The taxability of purchases and/or sales of tangible personal property and labor services is summarized below. The taxability of the items apply to the buyer and seller. Sales tax should be paid to the vendor or accrued and paid directly to the State of Kansas. A properly completed, valid, exemption certificate should be provided for all purchases made without tax. Items listed below are examples and are not all-inclusive. For questions please call the number on the attached letter.</i></p>	
Admissions to any place providing amusement, entertainment or recreation services	Taxable
Advertising as in newspapers, radio, television, etc	Exempt
Canned software and software upgrades and labor services to modify, alter, update or maintain software	Taxable
Cleaning services, plant watering and care	Exempt
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups, etc.	Taxable
Complimentary items such as balloons, pens, candy, hats, t-shirts, etc.	Taxable
Computer equipment, copiers, printers, and fax machines	Taxable
Consulting services	Exempt
Continuing education courses	Exempt
Customized software, software upgrades and labor services to modify, alter, update or maintain customized software - "customized" software = software originally developed for a single end user	Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods
Direct sales to political subdivisions of Kansas, non-profit hospitals, schools, churches (Must be paid for by the exempt entity directly)	Exempt
Dues that entitle a member the use of facilities for recreation or entertainment	Taxable

Farm machinery and equipment, repair/replacement parts and repair services for such machinery and equipment not including passenger vehicles, trucks, truck tractor, semi-trailer, or pole trailer.	Exempt
Gross receipts from a coin operated device dispensing or providing tangible personal property	Taxable
Items purchased for resale (must provide vendor with a complete and valid resale exemption certificate).	Exempt
Maintenance agreements for taxable products or services	Taxable
Motor vehicle fuel purchased for off-road use without motor fuel tax	Taxable
Newspaper and magazine subscriptions, reference books and materials, forms, printed matter (including promotional brochures, etc.), business cards, notepads	Taxable
Office furniture and fixtures	Taxable
Office supplies, such as, paper, pens, pencils, markers, staples/staplers etc.	Taxable
Office utilities	Taxable
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, etc.	Taxable
Prepaid telephone calling cards	Taxable
Prescription drugs, prescribed prosthetic devices	Exempt
Professional services such as legal or accounting services	Exempt
Promotional items including but not limited to calendars, mugs, and items of clothing	Taxable
Purchase or lease of real estate, insurance	Exempt
Rental for dwellings if lease is for more than 28 consecutive days	Exempt
Renting or leasing of tangible personal property	Taxable
Sales/purchases to/by clinics or doctors offices of non-prescription items	Taxable
Telephone answering services, mobile phone services, beeper services and other similar services.	Taxable
Trash removal	Exempt
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Washing/waxing vehicles	Taxable
Labor services on real property: (Note: To calculate the taxable portion of a job use the following formula; Gross receipts, Less Subcontractors, Less taxed job materials = total labor)	
Total labor for improvement to real property at a residence	Exempt
Total labor for improvement to real property at a commercial location	Taxable
Labor services on original construction of new building or facility	Exempt
All job materials to be installed on a job site such as lumber, nails, screws, concrete, paint, moldings, etc. unless purchased under a valid project exemption certificate	Taxable at time of purchase
Labor services for installing or maintaining tangible personal property at a residence or commercial property	Taxable
Repair and remodeling labor services to commercial real estate	Taxable

Tangible personal property sold to/purchased by all contractors, subcontractors or repairmen (unless purchased under a valid Project Exemption Certificate)

Taxable

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