

Issuance of new Kansas sales tax exemption certificates

The numbered certificates were required by the 2004 Legislature. Entities receiving the new certificates include state agencies, cities, counties, schools and educational institutions,

The Kansas Department of Revenue, with assistance from constituents and others statewide, was able to develop a database of over 8,500 tax exempt entities.

religious organizations, hospitals, nursing homes, child care centers, libraries, certain community action organizations, historical societies and museums, radio and television broadcasters, and non-profit entities specifically exempted by statute.

The Kansas Department of Revenue, with assistance from constituents and others statewide, was able to develop a

database of over 8,500 tax exempt entities. These entities received certificates in the mail the first part of November. Included with the certificate was a cover letter that explained how the organization can access the department's Internet site to update certificate information, print a certificate or request additional certificates if they wish to have unique certificates for departments within their organization.

The sidebar article to the right also provides information on what a qualified entity should do if a certificate has not been received by November 15, 2004. The department also sent a notice to retailers in the November mailing. Notice 04-12 is a follow-up to the notice sent in September and provides additional information on the entities that are being issued the certificates and what exempt transactions are not affected. It will also be published on the department Web site in early November.

If an organization has questions or needs additional information, Steve Brunkan of the Kansas Department of Revenue's Office of Policy and Research can be reached by calling 785-291-3580 or e-mail at Steven_R_Brunkan@kdor.state.ks.us

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How to submit a request for a certificate

The Kansas Department of Revenue has announced the issuance of new exemption certificates for tax-exempt entities. The certificates are being issued in accordance with the provisions of Section 21 of 2004 House Bill 2375. The certificates were issued during the first week of December 2004.

The new uniquely-numbered certificate will streamline the tax exemption process for exempt organizations and assist Kansas retailers in identifying the entities who are exempt from paying Kansas sales or use tax. Tax-exempt organizations receiving the new certificates should begin using the certificate immediately. Kansas retailers have been instructed to not accept the blank exemption forms currently in use after January 1, 2005 from the entities affected by the legislation.

A cover letter enclosed with the certificate describes the usage of the certificate and other general information, including how to contact the department with any questions you may have. The letter also includes a PIN for accessing the certificate on the On-Line Business Center as discussed below.

Tax-exempt entities that do not receive an exemption certificate in the mail by November 15, 2004 should submit a request to the department using our On-line Business Center (see below). If you do not have Internet access you can submit a written request describing the organization, whether it is organized as a nonprofit 501 (c)(3), its purpose, contact name, address, and phone number. The letter would be mailed to the Office of Policy and Research, Docking State Office Bldg – 2nd floor,

915 SW Harrison, Topeka KS 66612.

On-Line Business Center: The department has developed an Internet application that provides a convenient way to report name and address changes, to cancel a certificate, to print copies of your existing certificate, or to apply for a new certificate.

Access to the Tax-Exempt Entity Exemption Certificate application is available through the On-Line Business Center at the department's Web site, www.ksrevenue.org. On the home page, under "Your Business" is a link to the On-Line Business Center. Click on the link to access your account. If you have not used the On-Line Business Center before, you will need to register and create an account. Once the account is created, you will click on "Certificates" to perform the functions mentioned.

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