**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-205** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Custom prosthetic & orthotic devices.** |
| **Keywords:** |  |
| **Approval Date:** | **11/30/1998** |

**Body:**

Office of Policy & Research

November 30, 1998  
  
  
XXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXXXXX:  
  
The purpose of this letter is to respond to your letter dated November 16, 1998.  
  
Your company provides custom prosthetic and orthotic devices. Billings are to Medicare, Medicaid, private insurance and patients for your services. All services are according to and in conjunction with a physician’s order or prescription. Medicare has issued you a provider number for purposes of billing them. They require you to provide them a sales tax number or tax exemption certificate in order to maintain your provider status. You have been advised to write to the Department for a Private Letter Ruling which should satisfy Medicare’s requirement as proof of your tax exemption status.  
  
After speaking to you on the 23rd of November, it is apparent that your company needs to register for Kansas retailers’ sales tax. The sales described in your letter are not subject to sales tax. However, your company is acting in the capacity of a retailer and therefore must register as retailer and collect tax on sale that are taxable. I have enclosed and application for that purpose.  
  
This private letter ruling is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to make an accurate determination by the department, this ruling is null and void. This private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially affects this private letter ruling.  
  
Sincerely,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
encl.  
  
  
**Date Composed: 12/08/1998 Date Modified: 10/10/2001**