Notice

Notice Number: 05-07
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Verifying Kansas Exemption Certificates
Keywords:
Approval Date: 07/01/2005

Body:

Kansas Department of Revenue
Office of the Secretary

Notice 05-07
Verifying Kansas Exemption Certificates
July 1, 2005

2005 Senate Bill 13 Section 2 allows the Kansas Department of Revenue to release sales tax exemption information to retailers to verify that the exemption numbers being presented by their customers are valid Kansas Department of Revenue issued exemption numbers. The Kansas Department of Revenue has developed an on-line application allowing retailers the ability to verify tax exemption certificate numbers at any time.

To use this service, please log onto the Kansas Department of Revenues web page at: www.ksrevenue.org and select the link Sales Tax Exemption Certificates under the heading "Your business…". This will take you to a page entitled "Sales Tax Exemption Certificates" and you will want to select the Retailer link at the bottom of that page. This will take you to the "Verification of Kansas Sales Tax Exemption Certificates" page, you may want to bookmark this page for easy access in the future. You will be asked to enter your retailers sales or compensating use tax registration number and then enter the exemption certificate number you wish to verify. If your retailers sales/compensating use tax registration number and the exemption certificate number entered are valid, you will receive the following information: Exemption Number, Exempt Entity Name, Address, City, State, Zip and Certificate Expiration Date. If either number is invalid you will receive a notification to that fact across the top of the web page.

This service is for verification purposes only; retailers are still required to obtain a copy of the exemption certificate from the purchaser and retain that copy on file. K.S.A. 79-3609(a) reads in relevant part: "any person selling tangible personal property or furnishing taxable services shall be prohibited from asserting that any sales are exempt from taxation unless the retailer has in the retailer's possession a properly executed exemption certificate provided by the consumer claiming the exemption."

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions, please contact:

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Date Composed: 07/27/2005 **Date Modified:** 07/27/2005

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