

**KANSAS DEPARTMENT OF REVENUE
POLICY AND RESEARCH**

**INFORMATION GUIDE EDU-65
Sales Taxation and Sourcing of Telecommunications Services**

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Kansas sales tax is imposed on a telecommunications service provider's gross receipts from retail sales of "intrastate, interstate or international telecommunications services and any ancillary services sourced to this state," with certain exceptions. *K.S.A. 2009 Supp. 79-3603(b)*. This information guide explains how Kansas sales tax applies to these gross receipts.

Telecommunications service providers and their customers may have questions that are not answered in this information guide. If you do, you can search the department's Policy Information Library and find answers to many of them. The electronic library is located on our web site, www.ksrevenue.org. Written guidance may be sought by requesting a letter ruling pursuant to K.S.A. 2009 Supp. 79-3618 and K.A.R. 92-19-59. You can also call our Taxpayer Assistance Center at 1-785-368-8222 and discuss your questions with a department associate. *See §VIII, Taxpayer assistance.*

While every attempt is made to provide you with information that is consistent with the Kansas tax laws, nothing in this publication supersedes, alters, or otherwise changes Kansas case law or any Kansas statute or regulation. Policy statements that are published by the department are not legal rulings and any statement or advice that is inconsistent with Kansas law is not binding on either the department or the taxpayer. Kansas statutes, regulations, and the Kansas courts will determine how Kansas sales tax applies to a taxpayer even if that application is misstated in this or some other department publication. Every policy statement in this information guide should be construed in a way that is consistent with the controlling Kansas statutes and regulations.

I. SALES TAXATION OF TELECOMMUNICATIONS SERVICES. (a)(1) K.S.A. 2009 Supp. 79-3603(b) imposes sales tax on the gross receipts received for providing telecommunications services to consumers. "Telecommunication service" is defined at K.S.A. 2009 Supp. 79-3602(aaa). This definition encompasses services that provide customers with the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points. A few examples of services that fall within the broad statutory definition are: landline, mobile, and satellite telephone service; Voice over Internet Protocol (VoIP) service; air-to-ground radiotelephone service; telephone paging service; intrastate, interstate, and international long distance service; Internet access service; subscriber television and radio services, including cable, satellite and community antenna service; fax transmission lines, satellite services, including satellite telephone, satellite aeronautical communication, satellite cargo tracking, satellite data communication and satellite corporate network service; telecom relay service; telecom service purchased for resale; private communication service; mobile radio service; two-way mobile radio service; radio repeater

service; computer exchange service; telegraph service; and teletype service. Kansas sales tax applies to customer charges for most, but not all, of these services.

(2) Telecommunication services are provided to both end users and to other telecom providers for resale or for the provider's own use. This information guide will refer to a person or entity that contracts for, and is the end user of a telecommunication service, as a telecommunications "customer" or "subscriber." A telecommunications service provider will be referred to as a "telecom provider" or "telecom service provider." "Telecommunication" will be shortened to "telecom" when deemed appropriate.

(b)(1) Both K.S.A. 2009 Supp. 79-3602(aaa) and K.S.A. 2009 Supp. 79-3603(b) list services that are not telecom services. The fact that a service is not a telecom service does not mean it isn't subject to Kansas sales tax. A listed service may be taxed under a different imposition section.

For example, K.S.A. 2009 Supp. 79-3602(aaa)(2) provides that the "installation or maintenance of wiring or equipment on a customer's premises" are not "telecom services." When these services are performed by a telecom provider or its agent, the services are subject to tax under K.S.A. 2009 Supp. 79-3603(p) and (q). Similarly, K.S.A. 2009 Supp. 79-3602(aaa)(8) provides that "ancillary services" are not "telecom services." However, "ancillary services" are specifically taxed at K.S.A. 2009 Supp. 79-3603(b), along with telecom services. Taxable and nontaxable charges that telecom providers bill to their customers are discussed below in §§IV and V.

(2) Invoices issued to customers by telecom providers contain line-item charges for telecom services, fees, and taxes. A charge may be subject to Kansas sales or use tax even though it is listed on a customer's invoice as a government fee, surcharge, or tax. *See §IV, Taxable charges billed by telecommunications providers.* These fees and taxes are subject to sales tax when they are part of the purchase price being paid for the telecom service. *K.S.A. 2009 Supp. 79-3602(ll)(1)(b).* Certain other charges that are invoiced as a government fee, surcharge, or tax are not subject to tax even though a non-taxable charge may appear to be very similar to one that is taxed. *See §V, Nontaxable charges billed by telecommunications providers.*

Likewise, most, but not all, charges for telecom services are taxed. For example, Internet access service is a telecom service but a separately-stated charge for Internet access service is not subject to Kansas sales tax because of the Federal Internet Tax Freedom Act, *47 USC §151 et seq., as amended.* There are special rules that providers may follow when their charges for nontaxable Internet access services are "bundled" with their charges for taxable services. *See §III, Internet access services, DSL charges, and bundled transactions.* Direct satellite television and radio services are subject to state sales tax but not local sales tax. *See §IV(b)(10).*

These things mean that customer invoices for telecom service may list both taxable and nontaxable line-item charges. To bill the correct amount of sales tax, telecom providers must know which line-item charges are taxable and which ones are not.

(3) Taxable charges on a customer invoice are included in the tax base. "Tax base" refers the dollar total for taxable customer charges that is multiplied by the applicable, combined state and local sales tax rate to determine the amount of tax to charge. The tax base for a telecom invoice is the sum of all taxable charges listed on the invoice, which include telecom service charges, fees, and taxes. For sales tax purposes, the tax base is the "sales or selling price" charged to a customer for the taxable services and goods, which is the "purchase price" a customer pays. *K.S.A. 2009 Supp. 79-3602((ee) and (ll).*

The selling price (*and "purchase price" and "tax base"*) will be less than the total amount that is invoiced for services, fees and taxes whenever an invoice lists both taxable and nontaxable charges. This happens, for example, when a tax or fee is not subject to sales tax or when a telecom customer buys Internet access and telephone services from the same provider. *See §III.*

(4) A telecom provider is required to charge and remit sales tax whenever it charges a customer for taxable services or goods, unless the customer can claim an exemption. *See Pub. KS-1520, Kansas Exemption Certificates.* A customer that is entitled to claim a sales tax exemption does so by issuing a completed exemption certificate to the telecom provider. Telecom providers should review exemption certificates carefully.

A telecom provider that purchases telecom services for resale may issue a resale exemption certificate for the services. The requirements that must be met for a telecom service to be treated as having been purchased for resale are set out below in §V(b)(14), *Telecommunication services sold for resale.* A telecom provider may not issue a resale exemption certificate to a contractor or service provider for work done to install transmission lines or equipment or otherwise improve real property.

(c) "Mobile telecommunication service" is a type of telecom service. Kansas has adopted, by reference, the definition of "mobile telecommunication service" contained in the Federal Mobile Telecommunications Sourcing Act, *4 USC §§116-126; K.S.A. 2009 Supp. 79-3673(f)(8).* Mobile telecom services are more than just mobile phone services.

Mobile telecom services include, but are not limited to: mobile phone service; mobile radio service; specialized mobile radio service; two-way mobile radio service; radio repeater service; wireless communication service; satellite telephone service; mobile local and long distance service; paging service; cellular roaming charges; and beeper service. These services will be referred to in this information guide as "mobile telecom services," when appropriate. Mobile telephones are commonly called cell phones, cellular phones, mobile phones, or wireless phones. This guide will refer to mobile telephone service individually as a "mobile phone service" or, when appropriate, include them in "mobile telecom services." "Landline" or "wire telecommunication" services will be referred to as "landline services."

II. SOURCING. (a) *In general.* (1) Rules for determining which state and local taxing jurisdictions involved in a sale may impose sales or use tax are called sourcing rules. Telecom services have their own sourcing rules. *K.S.A. 2009 Supp. 79-3669(c)(3).* Mobile telecom services are sourced under *K.S.A. 2009 Supp. 79-3673(c),* which codifies the sourcing rules set forth in the Mobile Telecommunications Sourcing Act, *4 USC §§116-126.*

(2) "Place of primary use" is defined in *K.S.A. 2009 Supp. 79-3673(f)(9).* This term generally means either the residential street address or primary business street address of the customer. The place of primary use must be located within the licensed service area of the home service provider. *K.S.A. 2009 Supp. 79-3673(f)(9).*

(3) Almost all landline and mobile telecom services are sourced to the customer's place of primary use. The exceptions to this general rule are:

- (A) prepaid calling services and prepaid mobile phone calling services;
- (B) landline telecom services that are billed on a call by call basis; and
- (C) private communications services.

(b) **Mobile telecommunication service.** The rules for sourcing mobile telecommunication services are set forth in K.S.A. 2009 Supp. 79-3673(c)(1). Except for prepaid calling service and air-to-ground radiotelephone service, mobile telecommunication services are sourced to the customer's place of primary use regardless of which state the customer is in when he or she places a mobile phone call or utilizes another mobile telecom service. *See 4 USC §116(c)(3) and §117.* Intrastate, interstate, and international mobile telecommunication services are subject to Kansas sales tax.

When a mobile telecom subscriber's place of primary use is in Kansas, Kansas state and local sales tax applies to all of the subscriber's taxable mobile telecom charges, provided the charges were not prepaid. These include charges for mobile phone calls that a Kansas subscriber places while traveling in another state, regardless of where the call terminates. Air-ground telecom service is taxed as a post-paid telecom service and is sourced to the customer's place of primary use.

(c) **Prepaid calling service.** Prepaid calling services are telecom services that are paid for in advance and later used by entering an access number or authorization code. Both landline and mobile calling services can be prepaid.

Prepaid calling services are sold in units of minutes or dollars that decline with use. Sales tax applies to the total amount that is prepaid. No additional tax is charged when the service is actually used. Unlike with some state's sales taxes, Kansas state and local sales taxes apply to prepaid calling services for intrastate, interstate, and international calls.

Examples of prepaid calling services are mobile or landline telephone cards that are sold in convenience stores, the "recharging" of such cards, and disposable phones and temporary phone lines when the phone and temporary line are sold together. Prepaid calling services do not include monthly charges for basic telephone or mobile phone service.

Prepaid calling cards that are sold over-the-counter are sourced to the location of the sale, just like an over-the-counter sale of merchandise. *K.S.A. 2009 Supp. 79-3673(c)(4); K.S.A. 2009 Supp. 79-3670(a).* The sourcing rules for goods in K.S.A. 2009 Supp. 79-3670(a) fix the sourcing of sales of prepaid calling cards and services that are delivered to customers by mail, electronically, or by other means. Because telecom services are being taxed rather than the sale of the card itself, the sale and electronic delivery of prepaid calling services to a customer in Kansas is sourced to Kansas and is subject to Kansas sales tax. This includes charges billed for a prepaid calling card, to recharge the card, and other charges billed for prepaid calling services that are delivered electronically.

(d) **Post-paid calling service.** Post-paid calling services are telecom services paid on a call-by-call basis, using a credit card, debit card, home telephone number, or by dialing an access number to which the service will be charged. These calls are billed to a customer based on the billing cycle used by the business that accepted the charge

Sales of post-paid calling services are sourced to the origination point of the telephone call that is first identified by the seller's telecom system or from information that the telecom seller receives from its service provider. *K.S.A. 2009 Supp. 79-3673(c)(2).*

(e) **Landline telecommunication services that are billed on a call-by-call basis.** In general, these services are long distance landline telephone services that are billed on a price-per-call basis, where the amount of the charge is determined by the call's length, its origination point, and the place called. These services are sourced as follows:

- (1) When a call originates and terminates in the same taxing jurisdiction, the call is sourced to that jurisdiction.
- (2) When a call either originates or terminates at the customer's service address, the call is sourced to the taxing jurisdiction where the service address is located.
- (3) When a call is placed using a prepaid or post-paid calling service, the call is sourced as discussed above in (c), *Prepaid calling service*, and (d), *Post-paid calling service*.

"Service address" means the location of the telecom equipment, if known by the service provider, to which the customer's call is charged and from which the call either originates or terminates, regardless of where the call is billed. *K.S.A. 2009 Supp. 79-3673(f)(14)(A)*. If the service seller cannot determine either the service address or the service's origination point from information in its system or that it receives from its service provider, the sourcing to the service address defaults to customer's place of primary use. *K.S.A. 2009 Supp. 79-3673(f)(14)(B) & (C)*.

The sourcing rules for calls billed on a call-by-call basis do not apply to mobile telecom services, prepaid calling services, or post-paid services, even when billed on a call-by-call basis. Telecom services that are not billed on a call-by-call basis, such as cable television service and music-background service, are always subject to the state and local sales taxes imposed at the location of the customer's place of primary use.

(f) ***Private communication service.*** A private communication service entitles a customer to exclusive or priority use of one or more channels between or among termination points. *K.S.A. 2009 Supp. 79-3673(f)(14)*. Charges for this service include any separately-stated charges for extension lines, transmission or switching stations, and switching capacity, as well as any other separately-stated charges for services or property utilized to provide private communication service to a customer.

Private communications services are taxed based on where the customer channel termination points are located. A customer channel termination point is the location where the customer either inputs or receives the communications. If all of the customer channel termination points are located in one taxing jurisdiction, the customer charges are subject to the sales tax imposed by that jurisdiction. When customer channel termination points are located in more than one taxing jurisdictions, customer charges are prorated to the jurisdictions based on the number of termination points in each jurisdiction. For additional information on sourcing private communication services, see *K.S.A. 2009 Supp. 79-3673(f)(14)*.

(g) ***Nexus.*** Kansas sales tax is an excise tax that is imposed on the privilege of engaging in the business of rendering or furnishing services that are taxed under the Kansas retailers' sales tax act. (Act). Services that are taxed under the Act include "intrastate, interstate or international telecom services and any ancillary services sourced to this state in accordance with *K.S.A. 2009 Supp. 79-3673*, and amendments thereto." When an out-of-state telecom provider sources telecom services to Kansas locations, the provider is a "retailer" for purposes of the Act that is furnishing telecom services that are ". . . sourced to this state."

Therefore, any out-of-state telecom provider that sells taxable telecom services that are sourced to locations in Kansas is required to register as a Kansas retailer and collect retailers' sales tax on all taxable service charges that are sourced to Kansas. *K.S.A. 2009 Supp. 79-3602(jj) and (kk)*. This requirement applies regardless of any physical presence the out-of-state telecom provider may or may not have in addition to providing telecom services that are sourced to customers in Kansas. See *Complete Auto Transit, Inc. v. Brady, 430 U.S. 274, reh. denied 430 U.S. 976 (1977)*.

III. INTERNET ACCESS SERVICES, DSL CHARGES, AND BUNDLED TRANSACTIONS. (a) "Internet access" means a service that enables users to connect to the Internet to access content, information, or other services. The definition includes the purchase, use, or sale of telecommunications by an Internet service provider to provide the service or otherwise enable users to access content, information, or other services offered over the Internet. It also includes incidental services such as home pages, electronic mail, instant messaging, video clips, and personal electronic storage capacity, whether or not packaged with service to access the Internet.

"Internet access" does not include voice, audio or video programming, or other taxable services that use Internet protocol for which there is a charge, regardless of whether the charge is bundled with charges for "Internet access." Charges for these services are taxable.

"Internet access" does not include prewritten software that is sold and delivered using Internet protocol, which include games and other application software used on smart phones. Charges for the prewritten software and for television, radio, and video broadcasts are taxable, and are sourced in the same way as the basic telecommunications services when delivered electronically. Other than application software, sales of digital products delivered electronically, including ring tones, music, and newsletters, are not subject to sales tax.

(b) Telecom services providers sometimes sell taxable telecom services and nontaxable Internet access service for a monthly lump-sum amount as a "bundled transaction." K.S.A. 2009 Supp. 79-3686(a) defines "bundled transaction" and explains how Kansas sales tax applies to receipts from such transactions. Because Federal law currently prohibits Kansas from taxing Internet access service, K.S.A. 2009 Supp. 79-3686(d) allows telecom providers to deduct a reasonable amount for the Internet access services that is part of the bundled charge and apply sales tax to the reduced amount.

Except as discussed in the next paragraph, this deduction is allowed only for the amount attributed to the Internet access service. *See K.S.A. 2009 Supp. 79-3686(a)*. If nontaxable charges such as government fees or taxes are included in the bundled price, those charges are taxable and may not be deducted. The telecom service provider is required to maintain records that support the amount deducted for Internet access service. *See Notice 08-03*.

(c) "DSL" means "digital subscriber line." Optical cable service refers to the medium and the technology associated with the transmission of digital information as light pulses along a glass or plastic strand or fiber. These services can carry more information, which speeds up access to and downloads from the Internet. Charges for DSL and optical cable services are taxable when the lines carry both taxable telecom and nontaxable Internet access services. However, charges for DSL and optical cable services that an Internet access provider bundles with Internet access service charges are exempt to the extent that the bundled DSL or optical cable service carries the Internet access service. Customer charges for the part of the bundled DSL or optical cable service that carries telephone, television, or other telecom services are taxable. A separately stated, line-item charge for DSL or optical cable service is fully taxable, if charges for nontaxable Internet access services and taxable telecom services are separately stated.

IV. TAXABLE CHARGES BILLED BY TELECOM PROVIDERS. (a) As a general rule, receipts from taxable telecom services that are sourced to a location in Kansas are subject to Kansas state and local sales tax. *See §II, Sourcing*.

(1)(A) Many charges listed on a telecom customer's invoice are charges associated with government-mandated services that telecom providers make available to the public. Examples of programs that benefit the general public are those enacted to help: (A) pay for 911 emergency networks; (B) assure that high-cost rural areas receive affordable telecom services; and (C) assure that schools, hospitals, and rural health centers receive affordable services. The telecom provider that collects these fees does not necessarily pay them over to the government. A provider may be allowed to retain part or all of the fee as reimbursement for the costs it incurs setting up and operating the facilities needed to provide the government-mandated service.

Most statutes that establish these programs impose the fee on the telecom provider and allow the provider to recover the fee by billing it as a line-item customer charge. However, a few of the statutes contain different provisions. These differences are important since they determine whether or not the tax or fee is subject to Kansas sales tax.

(B) Under the Act, a tax or fee levied on the *telecom provider* that is separately listed on the customer's invoice is included in the tax base and is subject to state and local sales tax. *See K.S.A. 2009 Supp. 79-3602(11)(1)(B), where "sales or selling price" is defined as including "all taxes imposed on the seller."* A tax or fee that is levied on the *telecom customer* is not subject to sales tax when separately stated on the customer's invoice. Any tax and fee that is not separately listed is subject to sales tax.

(C) Additional information about government-mandated fees, surcharges, and taxes can be obtained by contacting the Federal Communications Commission's Consumer Information Bureau at 1-888-225-5322, or by visiting their web site at www.fcc.gov/cib/. In addition, the Kansas Corporation Commission (KCC) currently has two telephone lines dedicated to answering consumer questions about their electricity, gas, and telephone services and about how such services are billed. The KCC number for residents in the Topeka area is 271-3140. The toll free number for customers outside Topeka is 800-662-0027. If these numbers cannot be reached, the Corporation Commission's main number is 785-271-3100.

(2) Charges for the following services, taxes, fees, or goods are taxable when billed to an end user, whether the charge is separately stated on the customer's invoice or lumped together with another charge. This list is not all inclusive:

- activation fees
- airtime charges
- ancillary services
- answering services
- background music charges
- basic monthly telephone or telecom charges
- call forwarding
- call waiting
- caller ID
- calling-plan charges
- canned software
- coin-operated telephones
- computer exchange services
- conference bridging services
- custom calling features
- connection and disconnect charges

dedicated fax lines
detailed billing charges
directory assistance charges
direct-to-home satellite television and radio charges (subject to state sales tax but exempt from local sales tax)
early termination charges
Federal excise taxes and fees if the legal incidence is on the service provider
Federal subscriber-line charge
Federal universal service fund charge (FUSF)
Federal E911
fiber optic cable - lit or activated
hookup charges
installation, repair, and maintenance charges
interest and penalty charged on late payments
intrastate private communications service
intrastate 800 or 900 service
Kansas universal service fee - K.S.A. 2009 Supp. 66-2008
late payment charges
line charges
local telephone number portability charges
local franchise fees
local right-of-way fees
long distance charges, include those for intrastate, interstate, and international service
“low-volume user” fee
minimum charges
mobile telecom charges
new service charges
non-primary residential lines
non-recurring or one time charges
operator assisted calls
phone damage waiver insurance
postpaid calling services
prepaid calling services
priority calling fees
reconnection fees
retail sales of tangible personal property including canned software delivered electronically
roaming charges
service charges
“single bill” fees
standby and seasonal-hold charges
subscriber television and radio charges
surcharges
TTY and TDD fees
teleconferencing and videoconferencing services
telegraph services

telecom radio services
text messaging services
universal service fees (USF)
vertical services
voice mail services
voice over Internet protocol (VoIP)

(b) This section discusses the taxable customer charges listed above. A charge in the list is either named and discussed here, or is a charge that is a subset of one of the charges being discussed.

(1) **Access fee.** An access fee is also commonly referred to the Federal subscriber line charge (Federal SLC). The FCC established the Federal SLC as a way to reduce "access charges" that long distance carriers were paying to local service providers, but still compensate local providers for the long distance carrier's use of the local provider's facilities. The Federal SLC is a flat monthly charge. The maximum allowable access charge per telephone line is set by the FCC. The charge may be listed on a customer's invoice as a "Federal Access Charge," "National Access Fee," "FCC Charge for Network Access," "Subscriber Line Charge," "Interstate Access Charge," "Federal Line Cost Charge," "End User Charge," "FCC-Approved Customer Line Charge," "Interstate Subscriber Line Charge," "Interstate Single Line Charge," or something similar. The Federal SLC is not a government tax and is not deposited in the Kansas or United States treasury.

(2) **Airtime charge.** Airtime charges are per-minute charges for time spent talking on a mobile phone.

(3) **Ancillary service.** "Ancillary service" is defined at K.S.A. 2009 Supp. 79-3602(uu) and taxed at K.S.A. 2009 Supp. 79-3603(b). Ancillary services are taxable options that a customer can add to its basic local telephone service, such as caller ID, call waiting, call forwarding, and call blocking.

(4) **Answering service.** A telephone answering service is a call-handling service that consists of accepting messages by telephone and transmitting messages to the service subscriber or someone else as directed by the subscriber. This service is taxed under K.S.A. 2009 Supp. 79-3603(t) as a "telephone answering service" and under K.S.A. 2009 Supp. 79-3603(b) as an ancillary service. Answering services are taxable whether provided by operators or automated machines. Both in-state and out-of-state businesses are required to collect Kansas sales tax when they provide telephone answering service to a customer whose place of primary use is in Kansas.

(5) **Basic service.** Basic telephone service is a landline or mobile phone single-line voice service. Charges for the service include the mandatory fees that are associated with the service (e.g., Federal subscriber line fees, Federal E911 fee, Kansas universal service fee, etc.). Basic telephone service must be provided by a telecom carrier. To be a telecom carrier, the carrier must provide telecom service on a common carriage basis. Telecom providers sometimes refer to basic service as dial-tone service or call-access service.

Basic landline service allows a customer to make and receive telephone calls, maintain the connection between the customer's home and the telephone company's central office, be listed in a telephone book, receive a copy of the telephone book, and make a limited number of calls to directory assistance. It is billed as a fixed-monthly amount.

(6) **Coin-operated telephone service.** This service is paid for by inserting money into a telephone that accepts direct deposits of money to operate. Owners of coin-operated telephones

must account for and remit sales tax on their gross receipts from the service. Since the tax is included in the coin receipts, tax should be factored from the receipts to report the correct amount of tax. *See K.A.R. 92-19-61a(d)(4)*.

Charges for basic service for coin-operated phones may be purchased as an exempt sale for resale by giving the telecom provider a Resale Exemption Certificate (ST-28A). Owners of coin-operated telephones must pay tax whenever they buy coin-operated telephones and other goods or taxable services.

(7) ***Conference bridging service.*** This service links two or more participants of an audio or video conference call and may include the provision of telephone and access numbers to participants. The term is defined at K.S.A. 2009 Supp. 79-3602(vv). Conference bridging services do not include the telecom services used to connect to the conference bridge. Charges for conference bridging services are billed on a call-by-call basis and are sourced to the end user that pays for the service, as explained in §II(e), *Landline telecommunication services that are billed on a call-by-call basis*.

(8) ***Dedicated fax lines.*** A dedicated fax line is a separate telephone number that is assigned to a customer's fax machine. Service charges billed for a dedicated fax line are taxable. Charges billed by a copying service or other business for sending a customer's document by fax are not taxable.

(9) ***Detailed billing service.*** This taxable ancillary service provides customers with detailed billing information, such as date, time, duration, type of call, number called or calling party, for each call.

(10) ***Direct-to-home satellite television and radio service.*** These services allow access to television or radio programming that is transmitted or broadcast by satellite directly to the subscriber's premises. Satellite services are taxable whether denominated basic, extended, premium, pay-per-view, music service, or something similar. Federal law pre-exempts Kansas cities, counties, and special taxing districts from collecting any local sales tax imposed on these services. As a result, direct-to-home satellite service is subject to Kansas state sales tax, but not to any local taxes. The taxability of other satellite services is discussed below in paragraph (28), *Satellite telecommunications services other than direct satellite television and radio service*.

(11) ***Federal subscriber line charge.*** *See Access fee* above in paragraph (1).

(12) ***Federal universal service fund charge - (FUSF).*** Since the 1930's, it has been the nation's policy to promote telephone services to all households because telephones provide a vital link to emergency and government services. This charge helps to pay for the discounts that telephone companies give to schools, libraries, rural health providers, and low-income customers. It also helps to pay to wire schools, libraries, and rural health centers for telecommunications.

Telephone companies that provide interstate service must contribute to the FUSF. These companies often pass their FUSF costs on to their customers as a line item charge. FUSF costs can be invoiced to the consumer as a "Federal Universal Service Fee," "Universal Connectivity Fee," "Expanded Local Calling Service Surcharge," "Universal Service Carrier Charge," or something similar.

(13) ***Fiber optic cable - lit or activated.*** When lit or activated fiber optical cable service is provided to an end-user, the telecom provider is transmitting the customer's communications. Charges for the lit fiber-optic cable service are taxable. Charges for lit or activated fiber optical cable service are also taxable when the service is not provided as part of a public, switched telephone network.

(14) **Fixed wireless access service.** This service uses wireless technology to replace landlines to connect subscribers to the telephone network. Unlike a conventional mobile phone, a fixed wireless phone has no roaming abilities and can normally only be used at a single permanent location.

(15) **Installation, repair, and maintenance services.** Charges billed by a telecom service provider for the installation, maintenance, or repair of telephones are taxable as charges for the installation, maintenance, or repair of tangible personal property. Charges for these services are taxable when billed to a commercial customer. *K.S.A. 2009 Supp. 79-3603(p) & (q)*. Charges for the services are exempt when performed on lines that run from the right of way or easement to a residence or new commercial building. *K.S.A. 2009 Supp. 2009 Supp. 79-3603(p)*. Repairs of a customer's telecom equipment done at a service shop are taxable.

(16) **Kansas universal service fee - K.S.A. 2009 Supp. 66-2008.** This monthly fee is mandated by the KCC to help assure that Kansas customers in rural high-cost areas have access to affordable service. The fee is also called the Kansas end user fee. Fee receipts are deposited in the Kansas Universal Service Fund (KUSF), which supports the KAN-ED network, and the Kansas lifeline service program (KLSP), (*K.S.A. 66-2002(f)*). Kansas dual party relay services for Kansas who are hearing or voice impaired, (*K.S.A. 66-2002(g) and K.S.A. 2009 Supp. 75-5394*), and the Tele-communication Access Program, as well as network enhancements and upgrades in rural areas, (*K.S.A. 2009 Supp. 66-2008*).

(17) **Late fees.** A late fee that a telecom service provider bills to a customer for a late payment of a telecom bill is not based on the provider's extension of credit to the customer. Late fees and any interest or penalty charged on them are taxable. The treatment of refundable customer deposits and interest, finance, or carrying charged billed under a credit agreement between a retailer and its customer are discussed in §V(b)(13), *Refundable deposits and customer charges based on a retailer's extension of credit*.

(18) **Local franchise and right-of-way fees.** A local franchise fee is paid by a telecom service provider to a municipality or other local unit of government to obtain the right to engage in a business within its boundaries. *K.S.A. 12-5301 et seq.* A right-of-way fee is paid by a telecom service provider to a local unit of government for the use of its public rights-of-way to run distribution lines, place equipment, etc. *K.S.A. 17-1902*. These fees are taxable even when billed to a customer as a separate line-item charge. *K.A.R. 92-19-46; In re the Appeal of Atchison Cablevision, 262 Kan. 223, 936 P.2d 721 (1997)*.

(19) **Local number portability fee.** The Telecommunications Act of 1996 requires local telephone providers to ensure that members of the public can retain their existing telephone numbers when they switch from one service provider to another, provided they remain at the same address. Local telephone providers may assess the fee to recover the costs they incur providing number portability services. Fees may vary by local provider, and some providers may not charge the fee. The portability fee is not a tax and is retained by the phone company.

(20) **Long distance charges.** Intrastate, interstate, and international long distance services are taxable when sourced to Kansas. Charges for long distance calls are usually billed on a call-by-call basis. *See §II(e), above*.

(21) **Minimum monthly charge.** A minimum monthly charge is assessed by some long distance companies when a customer doesn't make a long distance call within a billing period.

(22) **Mobile telecommunication service.** This is a service where the origination and/or termination points of the transmission, conveyance, or routing are not fixed. Charges to a customer for mobile telecom service are subject to Kansas sales tax when the customer's place of

primary use is located in Kansas. Examples of these services are mobile phone service, paging and beeper service, commercial mobile radio service, roaming charges, and mobile information and data service. Taxable mobile phone services include services that transmit text messages even though charges for data and information service or for downloaded music or videos are not taxable. For additional information on these services, see §§I(c) and IV(b).

(23) **Monthly Calling Plan Charge.** This is a charge for a monthly calling plan such as unlimited long distance calling for land-line service or unlimited minutes for mobile phone service. It is taxable.

(24) **Phone insurance.** A separately stated charge for telephone insurance to replace lost, stolen, or destroyed units is not taxable if the charge is for an insurance premium underwritten by an insurance company. However, if the insurance charge is similar to a damage waiver fee, the charge is taxable. Charges for a maintenance agreement to repair a damaged or inoperable phone are also taxable.

(25) **Post-paid calling service.** Post-paid calling services are billed on a call-by-call basis after a telephone call is completed. A customer arranges a post-paid call by agreeing to have a call billed to a credit card or home telephone account, or by dialing an access number to which the call will be charged. For additional information on these services, see §II(d).

(26) **Prepaid calling service and prepaid mobile phone calling service.** Prepaid landline and mobile calling services are services that are paid for in advance and later used by entering an access number or authorization code. Prepaid calling services are sold in units of minutes or dollars that decline with use. Sales tax applies to the total amount that is prepaid. No additional tax is charged when the service is actually used. Kansas state and local sales taxes apply to prepaid calling services for intrastate, interstate, and international calls. For additional information on these services, see §II(c).

(27) **Private communication service (intrastate only).** This service entitles a customer to exclusive or priority use of one or more channels between or among termination points, and includes dedicated access lines, switching capacity, extension line stations, and all other services that are provided in connection with the use of such channel or channels. *See K.S.A. 2009 Supp. 79-3673(f)(13) for complete definition.* Additional information on these services is provided in §§I(c), II(f), and K.S.A. 2009 Supp. 79-3673. Intrastate private communication services are subject to tax. Interstate and international private communication services are exempt. K.S.A. 79-3603(b)(2).

(28) **Roaming charges.** Roaming charges are billed for using a mobile phone outside the "home" services area as defined by the customer's service plan or contract. Mobile phone providers typically charge higher per-minute rates for calls made or received while roaming.

(29) **Satellite telecommunications services other than direct satellite television and radio service.** The Federal prohibition that preempts local taxing units from collecting local sales tax imposed on direct-to-home satellite television and radio service doesn't apply to other satellite services. Examples of these services are satellite telephone, satellite aeronautical communications, and satellite corporate network services. Charges for these services are sourced to the subscriber's place of primary use and are subject to both state and local sales tax. Separately stated charges for value added non-voice data services are not subject to sales tax.

(30) **Service fees.** Taxable service fees include hook-up, disconnect, reconnection, changes, activation fees, and surcharges, among others. These fees are taxable if the telecom services is taxable. Taxation of installation, repair, and maintenance services is discussed above.

(31) **Subscriber television and radio services.** These services are provided simultaneously to multiple consumers by a business that regularly amplifies and transmits by wire, coaxial cable, light wave, radio wave, or microwave programs broadcast by television or radio networks or stations, or that they or other parties produce. These services are taxed at K.S.A. 2009 Supp. 79-3603(k), as "subscriber radio and television services," and at K.S.A. 2009 Supp. 79-3603(b), as a telecom service. They include cable, community antenna, and digital satellite radio and television services, whether denominated basic, extended, premium, pay-per-view, on-demand, digital, music, or two-way cable service.

Subscriber radio and television service providers are the end users or consumers of the equipment, materials, and supplies they use in their business and shall pay sales or use tax on purchases of this tangible personal property. This includes tuner boxes for television and radio and other equipment that is placed in a subscriber's home or business that allows access to the service. *In re Tax Appeal of AT & T Technologies*, 242 Kan. 554, 749 P.2d 1033 (1988); *Southwestern Bell Tel. Co. v. State Commissioner of Revenue & Taxation*, 168 Kan. 227, 212 P.2d 363 (1949). Satellite service providers must pay both state and local sales tax or accrue both state and local use on their equipment.

Hotels that purchase basic cable and other basic radio and television services shall pay sales tax on the purchase. A hotel may claim exemption when it purchases special programming, such as pay-per-view televised movies, if the charges for the programming will be re-billed to hotel patrons as a separate line-item charge that is subject to sales tax. *K.A.R. 92-19-24(b) and (d)*.

Except for direct-to-home satellite services, subscriber radio and television services are required to charge and collect state and local sales tax on the total amount they receive from the sale of their services. Local franchise and right of way fees are included in the tax base even if the fee is invoiced as a separate line-item charge. *In re Atchison Cablevision*, 262 Kan. 231, 936 P.2d 721 (1997).

(32) **Telecommunications radio service.** This service can extend telephone service to rural areas by providing radio communication as a substitute for a local landline loop.

(33) **Telegraph service.** Telegraph service include any process of providing transmission and reproduction over a distance of documentary matter, such as written or printed matter, fixed images, or information by the use of a signal code.

(34) **Teletype service and computer exchange service.** These services allow a teletypewriter, telephone, computer, or other data station to communicate with other data stations that are members of the same teletype or computer exchange system. These services do not include services that allow storage of data or information for subsequent retrieval, the retrieval of data or information, the processing, the reception and processing of data or information that changes the form or content of the data or information, or that provides Internet access.

(35) **Text messaging.** This service allows short messages, usually less than one hundred characters in length, to be sent. Subscribers typically are charged either a per-message fee or a flat, monthly fee for unlimited text messaging.

(36) **TTY and TDD fees.** These charges are for the use of special devices that allow people who are deaf, hard of hearing, or speech impaired to use telecom services to communicate by typing messages.

(37) **Vertical services.** These are options that customers can add to their basic telephone service. A vertical service is an ancillary service. Examples of these services are caller ID, call waiting, call forwarding, call blocking, and conference bridging services.

(38) ***Voice over Internet protocol service.*** VoIP uses the Internet to transmit telephone calls. It is a service that otherwise meets the definition of "telecommunications services" in which computer processing applications are not used to act on the form, content, code, or protocol of the information or data for a primary purpose other than transmission, conveyance, or routing of the telephone call. *See K.S.A. 2009 Supp. 79-3602(aaa).*

(39) ***800 telephone service or WATS calls.*** This telephone service allows a caller to dial a toll-free number without incurring a charge for the call. The service is typically marketed under the name "800," "855," "866," "877," and "888" toll-free calling. Intrastate 800 telephone or WATS service is taxable. Interstate or international 800 service is exempt. K.S.A. 79-3603(b)(1).

(40) ***900 telephone service.*** This is an inbound toll telecom service purchased by a subscriber that allows the subscriber's customers to call in to an employee of the subscriber or to a prerecorded message on an automated machine. "900 service" does not include the charge for collections services provided by a subscriber, or for other services or goods that the subscriber is selling to customers using the 900 service. Intrastate 900 telephone service is taxable. Interstate or international 900 service is exempt. K.S.A. 79-3603(b)(1).

V. NONTAXABLE CHARGES BILLED BY TELECOM PROVIDERS. (a)(1)

Customer invoices for telecom services contain separate line-item charges for taxes and government-mandated fees. Some of the separately-stated taxes and fees are taxable, while others are not. Federal law currently preempts Kansas state and local sales tax from being collected on Internet access service. Direct satellite television and direct satellite radio services are subject to state but not local sales taxes.

(2) A customer charge billed for the following services, taxes, fees, and other amounts is not subject to Kansas sales tax if the charge is separately stated on the customer's invoice. This list is not all inclusive:

- advertising services, including but not limited to directory advertising and Internet and television advertising
- bad check fees
- billing and collection service provided to third parties
- carrier access or interconnection service purchased for resale by a telecom provider
- data processing service
- digital products delivered electronically, except for canned software. *K.S.A. 2009 Supp. 79-3603(s)*
- direct-to-home satellite television and radio charges (exempt from local sales tax but subject to state sales tax)
- Federal excise taxes and fees if the legal incidence is on the subscriber
- fiber-optic cable service - dark
- information service
- Internet access service, when separately stated
- Local 911 fees, including local enhanced 911 fees
- refundable customer deposits, interest, finance, or carrying charges billed under a credit agreement. (Late fees on telephone bills are taxable. *See §IV(b)(17)*).
- telecom relay service
- telecom service sold to a telecom service provider for resale

telecom service sold to an Internet access service provider and used to carry Internet information for subscribers *See Notice 08-03*.

interstate or international 800 telephone service (WATS calls) and 900 service
interstate or international private communications service
value-added non-voice data services in which computer services act on the form,
content, code or protocol of the information or data

(b) This section discusses the customer charges listed above that are not taxed when separately stated on a customer's bill. A charge in the list is either named and discussed here, or is a charge that is a subset of one of the charges being discussed.

(1) **800 telephone service or WATS calls (interstate and international only)**. This telephone service allows a caller to dial a toll-free number without incurring a charge for the call. The service is typically marketed under the name "800," "855," "866," "877," and "888" toll-free calling. Intrastate 800 telephone or WATS service is taxable. Interstate or international 800 service is exempt. K.S.A. 79-3603(b)(1).

(2) **900 telephone service(interstate and international only)**. This is an inbound toll telecom service purchased by a subscriber that allows the subscriber's customers to call in to an employee of the subscriber or to a prerecorded message on an automated machine. "900 service" does not include the charge for collections services provided by a subscriber, or for other services or goods that the subscriber is selling to customers using the 900 service. Intrastate 900 telephone service is taxable. Interstate or international 900 service is exempt. K.S.A. 79-3603(b)(1).

(3) **Advertisings**. Charges for advertising that a telecom provider bills to a customer are not taxable. This include charges for electronic advertising that target customers using the Internet, cable television service, or any other kind of telecom service, and printed advertising including yellow page advertisings. Examples of electronic advertising are messages that precede a time-and-weather telephone call, local advertising that a cable provider runs, and Internet pop-up advertising.

(4) **Data processing service**. By definition, data processing and information services are not telecom services. *K.S.A. 2009 Supp. 79-3602(aaa)(1)*. Neither service is subject to sales tax. Data processing and information services include, but are not limited to data encryption services, data monitoring services, devices management services, and security authentication services.

When "data processing service" is discussed in the context of telecom service, it generally refers to a value-added non-voice data service in which computer processing applications are used to act on the form, content, code, or protocol of the information or data primarily for a purpose other than transmission, conveyance, or routing telecommunication services. *See K.S.A. 2009 Supp. 79-3602(ddd); K.S.A. 2009 Supp. 79-3603(b)*.

Data processing services act on customer data files to summarize, compute, extract, sort, sequence the data or provide data encryption and data monitoring services. Data processing services include electronic data interchange (EDI), which is an international standard for exchange of electronic commercial documents, including merchandise ordering and order processing, invoicing, and credit card authorizations and similar financial transactions. Providers of data processing and information services may not claim a resale exemption when they buy telecom service because they are not telecom providers.

Data processing and information services are not taxed even when tangible personal property, such as a CD or DVD, is transferred to the customer as an incidental part of the

nontaxable service. Additional information on these services is provided in below in paragraphs (9) and (15).

(5) **Digital products delivered electronically.** Electronic digital products are products that contain digital information that is read electronically. Examples of these products are music CDs, digital photos, movie DVDs, songs and movies downloaded over the Internet, ring tones, electronic reading material, and videogames. Sales of digital products are taxable when delivered by tangible media such as a CD, DVD, or tape. Sales of digital products are not taxed if the product is delivered electronically without being delivered on tangible personal property, such as on a backup CD or DVD. Taxable sales include sales of games and other software applications for smart phones that are delivered electronically. Prepaid calling services delivered electronically are taxable because calling services are being sold rather than a digital product.

(6) **Downloading fees.** These are fees charged for downloading products offered by a wireless service provider, such as ring tones, or, if a service plan includes Internet access, for downloading data or information from the Internet. Separately stated charges for downloading nontaxable digital products or information are not taxable.

Sales of canned software are taxable whether delivered electronically or on a tangible medium. Separately stated charges for downloading taxable canned software are taxable since charges for electronically delivered canned software are taxable.

(7) **Federal excise tax.** The Federal government imposes this three percent excise tax on a local-service charge that is itemized separately from long distance service charges. The legal incidence of this tax is on the consumer. This means that separately stated Federal excise tax charges are not subject to sales tax and should not be included in the tax base when figuring how much sales tax to charge to a customer.

(8) **Fiber-optic cable - dark.** When a customer is charged for "dark fiber cable," the customer is required to provide a demodulator to light the cable and a detector to convert the light signal into an electronic signal. The department has determined that separately stated charges for dark fiber optic cable are not subject to Kansas sales tax. Charges for the lit cable service are taxable.

(9) **Information service.** An information service is a service that offers customers the capability to acquire, retrieve, store, generate, transform, process, use, or make available information by use of an Internet or telecom service for purposes other than for electronic transmission, conveyance, or routing of the service. Nontaxable information services and data processing services allow information or data to be generated, acquired, stored, or processed, or retrieved and delivered by or to a purchaser where the primary purpose of the transaction is the purchaser's access to or acquisition of the information or data processing service. Examples of nontaxable information and data processing services include check guaranty services, credit card guaranty services, alarm monitoring services, and database search services such as West Law, Questel, and CCH, billing and collection services, automatic teller machine (ATM) services that are invoiced to a customer by a financial institution, TIVO services, and services that provide digitally displayed information like weather reports, stock prices, or sports scores.

By definition, information and data processing services are not telecom services. *K.S.A. 2009 Supp. 79-3602(aaa)(1)*. Providers of information or data processing services may not claim a resale exemption when they buy the telecom services they use to deliver their services because they are not telecom service providers.

Information and data processing services do not include video, audio, or other programming services that uses point-to-multipoint distribution by which programming is delivered, transmitted, or broadcast, including any interaction that may be necessary for selecting and using

the service, regardless of whether the programming is delivered, transmitted, or broadcast over facilities owned or operated by the seller or another, or whether denominated as cable service or as basic, extended, premium, pay-per-view, digital, music, or two-way cable service. These programming services are considered to be an incidental part of the cable or satellite television or radio service the subscriber is buying.

(10) **Internet access service.** Separately stated charges for Internet access service are not subject to Kansas tax. "Internet access" means a service that enables users to connect to the Internet to access content, information, or other services. The definition includes the purchase, use, or sale of telecommunications by an Internet service provider to provide the service or otherwise enable users to access content, information, or other services offered over the Internet.

Internet access service includes incidental services such as home pages, electronic mail, instant messaging (including voice and video-capable electronic mail and messaging), video clips, and personal electronic storage capacity, whether or not packaged with service to access the Internet. "Internet access" does not include voice, audio, or video programming, or other products and services using Internet protocol for which there is a subscriber charge, regardless of whether the charge is bundled with charges for "Internet access." How bundled charges for Internet access and DSL services are taxed is discussed in §II, *Internet access service, DSL charges, and bundled transactions*.

(11) **Local 911 fees.** Local 911 fees are charged on landline, mobile, and VoIP services. The 911 fee for mobile and VoIP telecom services is called the Enhanced 911 or E911 fee. *K.S.A. 2009 Supp. 12-5321 et seq.* The E911 fee is paid over to the local collection point administrator.

The 911 fee for landline telephone services may be authorized by Kansas cities and counties. *K.S.A. 12-5301 et seq.* The fee is collected by the local service provider, and paid over to the city or county. *K.S.A. 12-5302(g).* The fee helps to pay for the cost of monitoring and linking 911 calls to local emergency services, including law enforcement, fire fighters, and ambulance services, among others.

(12) **One-way radio service.** These are over-the-air broadcasts that are provided free of charge by commercial radio stations. Service providers are AM and FM stations like WIBW, KFDI, KCFX, and KSAL.

(13) **Private communications service (interstate and international only).** This service entitles a customer to exclusive or priority use of one or more channels between or among termination points, and includes dedicated access lines, switching capacity, extension line stations, and all other services that are provided in connection with the use of such channel or channels. *See K.S.A. 2009 Supp. 79-3673(f)(13) for complete definition.* Additional information on these services is provided in §§I(c), II(f), and *K.S.A. 2009 Supp. 79-3673*. Intrastate private communication services are subject to tax. Interstate and international private communication services are exempt. *K.S.A. 79-3603(b)(2).*

(14) **Refundable deposits and customer charges based on a retailer's extension of credit.** Interest, penalty and other charges that a retailer bills to recover costs associated with its extension of credit to a customer are not subject to sales tax and should not be reported as part of the retailers' gross receipts. *Compare this paragraph with §IV(b)(17).* An example of these charges is interest and late charges billed on the balance due on a customer's credit card that was issued by the retailer. Late fees billed to a telecom service subscriber are not billed to recover costs associated with the extension of credit and are taxable. *See §IV(b)(17).*

(15) **Telecommunications services sold for resale.** Kansas sales tax applies to retail sales of telecom services and not to sales for resale of such services. *K.S.A. 2009 Supp. 79-3602(jj).*

Retail sales are sales to the final user or consumer. In general, a telecom provider is only entitled to claim that it is buying telecom services for resale if:

- (1) The purchaser is a telecom service provider that is not itself the end user of the telecom services being purchased; *and*
- (2) the telecom service provider that is buying the service for resale increases the line-item amount that it bills to an individual customer for a telecom service that is made up of, in whole or in part, the telecom service that the provider purchased to resell.

Service providers that buy and resell telecom services typically are local carriers, interexchange carriers, or facilities-based cellular common carriers. Local carriers provide the public with basic service that links a customer to a switched network. Local carriers are subject to supervision by the KCC. Interexchange carriers act as common carriers for hire in intrastate, interstate, or foreign telecom services and provide telecom services between two or more exchanges. A telecom business that has obtained a Certificate of Public Convenience and Necessity from the KCC as a local carrier or interexchange carrier is entitled to claim that it is purchasing telecom services for resale provided the purchases satisfy the criteria set forth under (1) and (2) in the preceding paragraph.

Any telecom provider that purchases telecom services for resale must provide its vendor with a completed Resale Exemption Certificate (*ST-28A or PR-78 SSTA*) and must collect tax from its retail customers on the full selling price of the taxable telecom services that customers buy. If a telecom provider that has claimed a resale exemption uses or consumes some of the services that were purchased tax free, it must self-report the sales tax on its next sales tax return on the line provided for merchandise-consumed by retailers.

The sale-for-resale exemption cannot be claimed by any purchaser that does not resell the service as a telecom service, even if the purchaser has a Certificate of Public Convenience and Necessity that shows it is a local carrier, an interexchange carrier, or a facilities-based cellular common carrier.

In some situations, such as telephone calls to a data processing or information service, a provider may be required to buy the telecom services (i.e., the telephone call or other transmission) in order to provide its non-taxable data or information service to retail customers. In these situations, the telecom service is not being purchased for resale and is subject to tax when the charges are sourced to a location in Kansas.

These discussions about the sale of telecommunication services for resale do not apply to Internet access providers that buy telecom services to provide Internet access services. The sales tax treatment of these purchases is explained in Notice 08-03, and in §§III and V(b)(10).

(16) ***Value-added non-voice data services.*** These are non-voice services in which computer processing applications are used to act on the transmitted data or information other than for transmission, conveyance, or routing. These nontaxable services include, but are not limited to: encryption; device management; security authentication; data monitoring; accessing the Internet; news and sports updates, including stock market, entertainment, astrology, and similar updates; ring tones; games, GPS positioning; GPS tracking; and mobile phone games. Providers of these services may not claim a resale exemption when they buy telecom service because they are not telecom providers.

VII. OTHER DEPARTMENT PUBLICATIONS. The following publications are available free from the Kansas Department of Revenue. Obtain your copy by visiting our web site at www.ksrevenue.org, or by calling our voice mail Forms Request Line at 785-296-4937. While the Department of Revenue has discontinued printing some of these publications, all of them are available on our web site.

EDU-26, Sales Tax Guidelines for Contractor and Contractor-Retailers
EDU-27, Sales Tax Guidelines for Fabricators
EDU-28, Sales Tax Guidelines Businesses that Sell and Service Appliances and Electronic Products
EDU-29, Sales Tax Guidelines for Contractor-Fabricators and Contractor-Manufacturers
Pub. KS-1216, Kansas Business Tax Application
Pub. KS-1500, North American Industry Classification System
Pub. KS-1510, Kansas Sales and Compensating Use Tax
Pub. KS-1520, Kansas Exemption Certificates
Pub. KS-1526, Kansas Sales and Use Tax for Motor Vehicle Transactions
Pub. KS-1527, Kansas Sales and Use Tax for Political Subdivisions
Pub. KS-1540, Kansas Business Taxes for Hotels, Motels & Restaurants
Pub. KS-1550, Kansas Sales and Use Tax for the Agricultural Industry
Pub. KS-1560, Kansas Tax Guide for Schools and Educational Institutions
Pub. KS-1700, Sales Tax Jurisdiction Code Booklet
KW-100, Kansas Withholding Tax Guide

VIII. TAXPAYER ASSISTANCE. If you have questions about this publication or need additional information, please contact the department's Taxpayer Assistance Center.

Taxpayer Assistance Center	Phone: (785) 368-8222
Docking State Office Building - 1st Floor	TTY: (785) 296-6461
915 SW Harrison Street	Fax: (785) 291-3614
Topeka, KS 66625-2007	Web site: www.ksrevenue.org

Office hours are 8:00 A.M to 5:00 P.M. Monday through Friday

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