KANSAS DEPARTMENT OF REVENUE MULTI-JURISDICTION EXEMPTION CERTIFICATE

NOTE: Check applicable state laws for authority to issue this certificate for the uses indicated below. Review national tax reporting service publications for information about the states that honor this certificate.

Purchase	er:				
			Business Name		
Address:	Street, RR, o				
	Street, RR,	or P. O. Box	City	State	ZIP + 4
I hereby	certify that I am a:				
□ V	Wholesaler of:				
			Description of principal product	t(s)	
□ F	Retailer of:		Description of principal product	t(s)	
	Manufacturer of:				
			Description of principal product	t(s)	
Пι	essor of:				
			Description of principal product	t(s)	
	Other:				
			Description of principal product	t(s)	
and am r	egistered* in the follo	wing cities or stat	tes:		
City	or State		Registration	Number	
City o	or State		Registration	Number	
•			artment of Revenue to collect sales		
_	ible personal property d		ich I am purchasing from: Business Name		
Address:	Street, RR.	or P.O. Box	City	State	ZIP + 4
normal co	ourse of my business.	-	exemption certificate:		
use tax, I shall be a city or sta	will pay the tax due dire a part of each order that ate.	ectly to the proper ta t I may give you in	this certificate is used or con exing authority or inform the s the future and is valid until o at the information on this fo	seller to add tax to the canceled by me in wi	e billing. This certificate riting or revoked by the
matter.	portained of porjety, I	on or annual the	at the morniquent on the lo	io a do dila como	or as to every materia
Authorize	ed Signature:			Date:	
	Misuse of this certificate impriso	e by the seller, lessor onment, or loss of the	r, buyer, lessee, or their represe e right to issue certificates in soi	entative may be punish me cities or states.	able by fine,

CAUTION TO THE SELLER: In order for this certificate to be accepted in good faith, you must exercise care that the property being sold is of a type normally sold wholesale, resold, leased, rented, or used as an ingredient or component part of a product manufactured by the buyer in the usual course of his business. A seller who fails to exercise due care and good judgment in this regard could be held liable for the sales tax due.

ABOUT THE MULTI-JURISDICTION EXEMPTION CERTIFICATE

PURPOSE

The Multi-Jurisdiction Exemption Certificate is used whenever an exempt transaction crosses state lines. In Kansas, it takes the place of a Kansas resale or ingredient or component part exemption certificate when:

- an out-of-state business, taking delivery of inventory or ingredient parts in Kansas, is not registered in Kansas,
 OR
- 2) a wholesaler is buying inventory.

A Kansas business buying inventory or ingredient parts in another state may also furnish this certificate to the seller in the other state, subject to the laws of that state.

WHO MAY USE THIS CERTIFICATE?

Businesses and wholesalers from other states that do not have a Kansas sales tax number to furnish for a Kansas ingredient or component part exemption certificate or a Kansas resale exemption certificate must use this certificate to certify that they qualify for these two Kansas exemptions when making purchases in Kansas.

A Kansas wholesaler will use this certificate when buying inventory from either another Kansas business or a business in another state. Wholesalers are not required to obtain a Kansas sales tax number. A Kansas retailer may also use this certificate when purchasing inventory or ingredient or component parts from a retailer or wholesaler in another state.

WHAT PURCHASES ARE EXEMPT?

Only goods and merchandise (tangible personal property) are exempt. To be exempt, the tangible personal property must be for:

- wholesale sale,
- · retail sale (resale), rental, or lease,
- an ingredient or component part of a new product to be resold, leased, or rented.

In accepting this certificate, the seller should exercise reasonable care and judgment. The property purchased must be of the type <u>normally</u> sold wholesale or retail, leased or rented, or used as an ingredient or component part of a product manufactured in the customer's usual course of business.

Equipment and fixtures for a business are not exempt. When purchased in Kansas, these items are taxable. When a Kansas business buys equipment or supplies from another state, the Kansas business will owe Consumers' Compensating Use tax on these purchases unless a sales or use tax of at least equal to the Kansas retailers' sales tax rate in effect where the item is used, stored or consumed. See "*Publication KS-1510, "Kansas Sales and Compensating Use Tax*" available on the department's website.

RETAINING THIS CERTIFICATE: Sellers should retain a completed copy of this certificate in their records for at least three years from the date of sale. A seller is relieved of liability for the tax if it obtains a completed exemption certificate from a purchaser with which the seller has a recurring business relationship. A certificate need not be renewed or updated when there is a recurring business relationship between the buyer and seller. A recurring business relationship exists when a period of no more than 12 months elapses between sales transactions.

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.