

KANSAS DEPARTMENT OF REVENUE  
 AUDIT SERVICES  
 CERTIFIED PUBLIC ACCOUNTANTS & OTHER ACCOUNTING  
 SERVICES  
 SELF-AUDIT FACT SHEET

<b>CERTIFIED PUBLIC ACCOUNTANTS &amp; OTHER ACCOUNTING SERVICES</b>	
All certified public accountants and other accounting services must pay tax on purchases of tangible personal property or equipment or collect sales tax on the retail sale of tangible personal property or taxable services as summarized below.	
<b>Purchases by CPAs and other accounting services:</b>	
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs, filing cabinets	Taxable
Copiers, printers, and fax machines	Taxable
Laptop & desktop computers, calculators & adding machines	Taxable
Software & software upgrades and labor services to modify, alter, update or maintain software	Taxable
Customized software, software upgrades and labor services to modify, alter, update or maintain customized software - "customized" software = software originally developed for a single end user	Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods
Newspaper and magazine subscriptions, reference books and materials, forms, printed matter (including promotional brochures, etc.), business cards, notepads	Taxable
Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Advertising as in newspapers, radio, television, etc	Exempt
Security cameras and other security equipment	Taxable
Promotional items including but not limited to: calendars,	Taxable

mugs and articles of clothing	
Complimentary items such as balloons, stickers, pens and candy	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Office utilities	Taxable
Shredding services	Exempt
Cleaning services, plant watering and care	Exempt
Continuing education courses	Exempt
Trash removal	Exempt
Purchase or Lease of real estate, Insurance	Exempt
Repair and remodeling labor services to real estate	Taxable
Labor services on original construction of new building or facility	Exempt
Materials & Labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, security equipment, etc.	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Taxable
Legal services	Exempt
<b>Sales by CPAs and other Accounting Services:</b>	
Software & software upgrades and labor services to modify, alter, update or maintain software	Taxable
Customized software, software upgrades and labor services to modify, alter, update or maintain customized software - "customized" software = software originally developed for a single end user	Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods
Consulting, accounting and bookkeeping services	Exempt

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