

Information Guide

Identifying Information: Engineering Services Self-Audit Fact Sheet
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Engineering Services Self-Audit Fact Sheet
Keywords:
Approval Date: 12/15/2005

Body:

KANSAS DEPARTMENT OF REVENUE
 AUDIT SERVICES
 ENGINEERING SERVICES SELF-AUDIT FACT SHEET

ENGINEERING SERVICES	
Engineering consulting services are exempt.	
Purchases by Engineering Services:	
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Copiers, printers, and fax machines	Taxable
Laptop & desktop computers	Taxable
Calculators, drafting equipment, calibration equipment including any type of gases used to run the equipment	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, rental or purchase of any tangible personal property - copier, fax, vehicle	Taxable
Licensing fees, registration fees, or continuing education fees	Exempt
Security cameras and other security equipment	Taxable
Office utilities	Taxable
Professional services such as accounting or legal services	Exempt
Promotional items including but not limited to: calendars, mugs and articles of clothing	Taxable
Complimentary items such as pens, magnets, notepads, etc	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Shredding services	Exempt

Cleaning services, plant watering and care	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
Parts and 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
Advertising as in newspapers, radio, television, etc	Exempt
Sales by Engineering Services:	
Consulting fees	Exempt
Company vehicles	Taxable "isolated or occasional sales," the buyer is required to pay the sales tax upon registration
Used equipment sales on occasional basis	Exempt
Sale of building materials and supplies.	Taxable
Labor services to install and maintain tangible personal property at a commercial location.	Taxable

Date Composed: 07/06/2006 Date Modified: 07/06/2006