

# Information Guide

**Identifying Information:** Photographers Self-Audit Fact Sheet  
**Tax Type:** Kansas Retailers' Sales Tax  
**Brief Description:** Photographers Self-Audit Fact Sheet  
**Keywords:**  
**Approval Date:** 01/26/2006

---

**Body:**

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

<b>PHOTOGRAPHERS</b>	
<b>Purchases by Photographers</b>	
<i>The taxability of purchases of tangible personal property and labor services by Photographer service providers is summarized below. Sales tax should be paid to the vendor or accrued and paid directly to the State of Kansas. A properly completed exemption certificate should be provided to your vendor for all purchases made without tax.</i>	
Items purchased that are being consumed in developing film, printing photographs or becomes a component part of the photograph being sold including but not limited to: chemicals, paper, film and other materials, electricity when used to develop and resell the prints	Exempt
Makeup, cleaners, flashbulbs, batteries, electricity or other items used when taking a photograph	Taxable
Items purchased that become a physical part of the sale include but not limited to: film, CDs, DVDs, video tapes, sacks, envelopes that hold the property at the time of the sale	Exempt
All tools or equipment used to produce the photograph, including but not limited to: cameras, lenses, lights, screens, props, electricity, cleaners, darkroom equipment	Taxable
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	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
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 balloons, stickers, pens and candy	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
Warranty or service agreements for real estate maintenance when the contract involves the application of tangible personal property per contract	Taxable
Other contractor services (other contractor should bill you the appropriate tax due)	Taxable
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 made by Photographers:**

***The taxability of sales of tangible personal property and labor services by Photographer service providers is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.***

Photographs, CDs, DVDs, video tapes and other goods produced	Taxable
Proofs and sitting fees even when pictures are not sold	Taxable
Developing or printing services made to another photographer for resale	Exempt
Labor Services on real property: (Note: To calculate the taxable portion of a job use the following formula; Gross Sales, less Subcontractors, less taxed job material = total labor)	
Total labor for improvement to real property at a residence	Exempt
Total labor for improvement to real property at a commercial location	Taxable

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