

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

<b>ARCHITECTURAL SERVICES</b>	
Architectural Service providers must pay sales tax to their vendor or accrue tax and remit directly to the State of Kansas for purchases of tangible personal property or services as summarized below:	
All architectural services must collect sales tax on the retail sale of tangible	
personal or taxable services as summarized below:	
<b>Purchases by Architectural Services:</b>	
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	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
Labor services on original construction of new building or facility	Exempt
Continuing Education	Exempt
Advertising as in newspapers, radio, television, etc	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
Supplies consumed in the preparation of the blue prints, such as paper, opaque, ink, printer ribbons, etc., items necessary to make the blue prints.	Taxable
Photographic services purchased for magnifying, enlarging, reducing, etc., of blue prints.	Taxable
<b>Sales by Architectural Services:</b>	
Blue prints/floor plans, other architectural services	Exempt
Company vehicles	Taxable "isolated or occasional sale," the buyer is required to pay the sales tax upon registration
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**