KANSAS DEPARTMENT OF REVENUE

WAREHOUSE MACHINERY AND EQUIPMENT EXEMPTION CERTIFICATE

The undersigned purchaser certifies that the tangible personal property and/or services purchased from:

Seller: _____
Business Name

Address: _____
Street, RR, or P.O. Box City State Zip + 4

are exempt from Kansas sales and compensating use tax for the following reason:

K.S.A. 79-3606(fff) exempts all sales of material handling equipment, racking systems and other related machinery and equipment used for the handling, movement or storage of tangible personal property in a warehouse or distribution facility in Kansas, all sales of installation, repair and maintenance services performed on such machinery and equipment; and all sales of repair and replacement parts for such machinery and equipment.

TO OBTAIN THIS EXEMPTION, COMPLETE LINES 1 THROUGH 3 AND THE CERTIFICATION.

1. Describe the qualified machinery or equipment (include make, model, type, or other identifying criteria):

   _____

2. The equipment described in line 1 (is) (will be) located and used at the following Kansas warehouse or distribution center.
   (Circle one)

   _____
   Name of Facility

   _____ KANSAS
   Street Address City State

3. This certificate is for the: (Check all that apply)

   ☐ Purchase, lease, or rental of the material handling machinery or equipment described in line 1.
   ☐ Installation services of the equipment described in line 1.
   ☐ Repair or maintenance services on the equipment described in line 1.
   ☐ Repair parts, replacement parts, or accessories (describe; include model, type, etc.)

   _____

The undersigned understands and agrees that if the tangible personal property and/or services are used other than as stated above or for any other purpose that is not exempt from sales or compensating tax, the undersigned purchaser becomes liable for the tax.

Purchaser: _____
Business Name

Purchaser's Type of Business: _____
Describe principal product(s) warehoused or distributed

Mailing Address: _____
Street, RR, or P.O. Box City State Zip+4

Authorized Signature: _____ Date: _____

Printed Name: _____ Title: _____

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.

WHO MAY USE THIS EXEMPTION? Only those businesses that operate a warehouse or distribution facility in Kansas may use this certificate. A warehouse or distribution facility is a single, fixed location of buildings or structures in a contiguous area where storage or distribution operations are conducted that are separate and apart from the business' retail operations, if any, and which do not otherwise qualify for exemption as occurring at a manufacturing or processing plant or facility.

WHAT PURCHASES ARE EXEMPT? Material handling and storage equipment includes bins, forklifts, pallets, shelving, racking systems and other items used to handle, move, or store tangible personal property. Also included are the equipment used by a public grain warehouse or other commercial grain storage facility to aerate, clean, control dust, handle, process, refine, store, or otherwise treat the grain.

WHAT PURCHASES ARE TAXABLE? Equipment used at a warehouse or distribution center that is not directly used in the storage or handling of tangible personal property is not exempt. Taxable items include, but not limited to: computers; communication and employee safety equipment; equipment used to clean the building, to repair machinery or equipment, or to light, heat or cool the facility; and office furniture and equipment.

ADDITIONAL INFORMATION. A more complete discussion of this exemption is provided in the Department's Notice 00-08, Kansas Exemption for Manufacturing Machinery & Equipment. For tax assistance, consult our web site or call the department at 785-368-8222.

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.