

Information Guide

Identifying Information: Telephone Answering Service Provider Self-Audit Fact Sheet
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Telephone Answering Service Provider Self-Audit Fact Sheet
Keywords:
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Body:

KANSAS DEPARTMENT OF REVENUE
 AUDIT SERVICES
 TELEPHONE ANSWERING SERVICE PROVIDER SELF-AUDIT FACT SHEET

Telephone Answering Services	
Purchases By Telephone Answering Service Providers:	
<i>The taxability of purchases of tangible personal property and labor services made by Telephone Answering 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 exempt from tax.</i>	
<i>Purchase or Lease of equipment used to provide telephone answering services including but not limited to: automatic call distribution (ACD) equipment, prewritten automatic call distribution (ACD) software, digital switching equipment, switchboards, electronic switch machines, digital recording equipment, telephones and telephone equipment</i>	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
Newspaper and magazine subscriptions, reference books and materials, forms, printed matter (including promotional brochures, etc.), business cards, notepads	Taxable
Security cameras and other security equipment	Taxable
Lawn services for mowing, trimming, edging, or tree removal, etc (does NOT include seeding, lawn fertilization, or application of chemicals)	Exempt
Professional services such as accounting or legal services	Exempt
Promotional items including but not limited to: calendars, mugs and articles of clothing	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Repair and remodeling labor services to commercial real estate	Taxable

Labor services on original construction of new building or facility	Exempt
Cleaning services, plant watering and care	Exempt
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
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property including but not limited to: equipment used to provide telephone answering services, computers, printers, copiers, security equipment	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Telephone answering service equipment purchased for resale or lease to customers including mobile phones, beepers, voicemail and recorded message equipment	Exempt
Sales by Telephone Answering Service Providers:	
<i>The taxability of sales of tangible personal property and services by Telephone Answering Service Providers is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.</i>	
Gross receipts received for telephone answering services, including mobile phone services, beeper services, and other similar services when the customer's residential or business address is in Kansas	Taxable
Sale, lease and installation of equipment to customers to provide voicemail recording services	Taxable
Sale, lease and installation of equipment to provide pre-recorded hold messages (equipment installed into customer's phone system to play a pre-recorded message when calls are put on hold)	Taxable

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