

KANSAS DEPARTMENT OF REVENUE
DIVISION OF TAXATION
TOPEKA, KS 66625-2007

NONRESIDENT CONTRACTORS INFORMATION FORM

1. Contractor's Business Name _____ FEIN# _____
2. Contractor's Business Address _____
City _____ State _____ Zip Code _____
3. Contractor's Telephone Number (____) _____
4. Contractor's Mailing Address if different than above _____
5. Type of Ownership: Sole Proprietor Partnership Sub-Chapter S Corporation Corporation
6. Explicitly state who contract is with _____
7. Contract Location(s) _____
Address _____ County _____ City _____
8. Date contract(s) will commence _____ Estimated Completion Date _____
9. The total amount of this contract is: \$ _____
10. Are you registered for Kansas Withholding Tax? Yes No If yes, enter I.D. No. _____
11. Are you registered for Consumers Use Tax? Yes No If yes, enter I.D. No. _____
12. Tax year is based on Calendar or Fiscal If fiscal, ending date _____
13. Method of completion is based on Percent of Completion or Completed Contract
14. You must complete and post a contractor's bond with the Kansas Department of revenue. **See back for information on the amount of bond.**
15. List below the name(s) and address (es) of the individual owner, partners, shareholders or corporate officers. (List and attach additional names on a separate sheet.)
 1. _____ SS# or FEIN _____
 2. _____ SS# or FEIN _____
 3. _____ SS# or FEIN _____
16. List all subcontractors along with heir address and amount of contract.
 1. _____
 2. _____
 3. _____
 4. _____

THE COUNTY ATTORNEY, THE EMPLOYMENT SECURITY DIVISION, OR THE KANSAS DIRECTOR OF TAXATION MAY ENJOIN THE CONTRACT PERFORMANCE ON THOSE PERSONS FAILING TO REGISTER AS REQUIRED BY THE NONRESIDENT CONTRACTOR'S ACT. A CONTRACTOR WHO FAILS TO REGISTER WITH THE DIRECTOR OF TAXATION SHALL NOT BE ENTITLED TO RECOVER PAYMENT FOR PERFORMANCES IN THE COURTS OF THIS STATE ON SUCH CONTRACT. EVERY PERSON FAILING TO REGISTER AS PROVIDED BY THIS ACT WILL BE SUBJECT TO PENALTIES FOR VIOLATIONS.

Signature of Owner, Partner or Corporate Officer

NONRESIDENT CONTRACTORS TAX ACT
K.S.A. 79-1008 THROUGH 79-1015

NONRESIDENT CONTRACT ACT DEFINED: The purpose of the Nonresident Contractors Act is to ensure the receipt of all taxes due the State of Kansas, political subdivisions thereof, and contributions due under the Employment security Law by contractors and subcontractors who are nonresidents of this state. The act defines a contractor as individuals, partnerships, firms, corporations or other associations of persons engaged in the business of construction, alteration, repairing, dismantling, or construction of real or personal property.

REGISTRATION: Nonresident contractors or nonresident subcontractors desiring to engage in, prosecute, follow or carry on the business of contracting shall register with the Director of Taxation for each contract where the total contract price or compensation received amounts to more than ten thousand dollars (\$10,000). Provided, a foreign corporation, authorized to do business in this state, by the Secretary of State, shall no be required to register with the Director of Taxation.

FAILURE TO REGISTER OR FILE BOND: Every contractor or subcontractor failing to comply with this act by being registered and bonded before beginning performance of any contract shall be denied the right to perform such contract(s), by injunction proceeding, until all requirements have been met. The injunction may be initiated to prevent any activity in the performance of the contract until registration is made and a bond executed and filed.

Any contractor or subcontractor failing to register or comply with the provisions of this act shall not be entitled to maintain an action to recover payment for performance in the courts of this state on such contract and shall be guilty of a misdemeanor.

SURETY BOND: Every contractor or subcontractor required to register any contract(s) shall before entering the performance of such contract(s), execute and file with the Director of Taxation a good and valid bond in a surety company authorized to do business in Kansas or with sufficient sureties to be approved by the Director of Taxation. The bond must be filed with the Director of Taxation before beginning any contract in the State of Kansas.

AMOUNT OF BOND: If a nonresident contractor or subcontractor is not registered with the Secretary of State as a foreign corporation and the amount of the contract is greater than ten thousand dollars (\$10,000), the contractor or subcontractor must execute and file a bond with the Director of Taxation for the amount not less than one thousand dollars (\$1,000). If eight percent (8%) of the contract amount is an amount greater the one thousand dollars (\$1,000), a bond for the greater amount must be executed and filed with the Director of Taxation. In those instances where there is sales tax exempt project, the amount of the bond need only be four percent (4%) of the contract price or one thousand dollars (\$1,000), whichever is greater. **A copy of the project exemption certificate must accompany this information for.** The original bond must be sent to the Director of Taxation. A copy of the information form must accompany the original bond.

SURETY BOND AND SUBSEQUENT CONTRACTS: A surety bond filed with the Director of Taxation may encompass more than one contract, provided the other contract(s) were commenced during the same calendar year and the bond was submitted as a “blanket bond”. The Director of Taxation shall, if necessary, require such bond to be increased in the amount sufficient to cover the tax liabilities accruing to Kansas or the political subdivisions thereof or upon written request from the Employment Security Division.

RELEASE OF SURETY BOND: When any contractor or subcontractor shall have fully performed all contracts registered during the current calendar year, the bond may be released by the Director of Taxation upon the payment of all applicable taxes and contributions to the Employment Security Division. In order to expedite the release of the bond, the contractor should request form the Business Tax Bureau, Tax Registration Section, sixty (60) days prior to the expected completion date. Appropriate forms will be mailed for the bond release.

LIABILITY OF GENERAL CONTRACTORS: The general contractor should make sure any and all subcontractors who are subject to the act are also duly registered and bonded in order to protect the contractor from liability for the subcontractors’ tax liabilities.

OTHER TAX LIABILITIES: Any contractor or subcontractor, in addition to registering each contract with this department, may be liable for sales tax, consumers use tax, individual or corporate income tax, withholding tax, contributions due for employment security and personal property tax. Enclosed is a Business Tax application. For additional information, direct your call to the officers listed below:

Registration and Bond Information	785-296-5313
Sales & Consumers Use Tax Information	785-368-8222 or 1-877-526-7738
Individual Income and Corporate Tax	785-368-8222 or 1-877-526-7738
Employment Security Contributions	785-296-7082
Secretary of State	785-296-4564

For information regarding personal property tax, contact the County Treasurer’s office in the county where the contract is located.