

Information Guide

Identifying Information: Offices of Specialty Therapists Self-Audit Fact Sheet
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Offices of Specialty Therapists Self-Audit Fact Sheet
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Body:

KANSAS DEPARTMENT OF REVENUE
 AUDIT SERVICES
 OFFICES OF SPECIALTY THERAPISTS SELF-AUDIT FACT SHEET

| Offices of Specialty Therapists - Fact Sheet | |
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| Purchases by Specialty Therapists: | |
| <i>The taxability of purchases of tangible personal property and labor services by Specialty Therapy 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> | |
| Equipment used to provide specialty therapy including but not limited to: massage and acupuncture tables and chairs, electrotherapy devices, magnetic therapy equipment | Taxable |
| Robes, uniforms and smocks | Taxable |
| Items consumed in providing specialty therapy including but not limited to: gloves, face masks, hand soap and hand sanitizer, massage oils, creams, lotions, acupuncture needles and body muds | 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, printers and other similar equipment | Taxable |
| Promotional brochures, and advertising booklets | 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 |

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| Lease or rental of any tangible personal property - copier, fax, vehicle | Taxable |
| Advertising in newspapers, radio, television, etc. | Exempt |
| Items purchased to resale to customers including but not limited to: oils, lotions, pillows, herbal teas and foods, body scrubs, massage machines, pain relief products and vitamins | Exempt |
| Promotional items including but not limited to: calendars, mugs and items 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 |
| Continuing Education courses | Exempt |
| Repair and remodeling labor services to real estate | Taxable |
| Labor services on original construction of new building or facility | Exempt |
| 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 |
| Professional services such as legal or accounting services | Exempt |
| Telephone Answering Services | Taxable |
| Sales by Specialty Therapists: | |
| <i>The taxability of sales of tangible personal property and labor services by Specialty Therapy providers is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.</i> | |
| Sale of tangible personal property purchased exempt for the purpose of resale. Such as: oils, creams, scrubs, body muds and washes, pillows, herbal teas and food, massage machines, pain relief products, vitamins | Taxable |
| Charges for providing specialty therapists services | Exempt |

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