



**Request for Exemption Certificate
for Fencing Materials and Services**

Kansas Department of Revenue
Office of Research & Analysis
915 SW Harrison St.
Topeka, KS 66612-1588

Telephone: (785) 296-3070
FAX: (785) 296-7928

Date _____

It is requested that a Certificate of Exemption from sales tax be issued to the taxpayer for the repair or replacement of fencing damaged by wildfires.

1. Name of taxpayer: _____

2. Taxpayer EIN/SSN: _____

3. Location of fence replacement: _____
County City State

4. Mailing address: _____
Address, City, State, Zip

5. Email address of taxpayer: _____

6. Telephone Number: _____

7. Would you like your exemption certificate emailed or mailed?
Emailed Mailed

8. Are you repairing, rebuilding, or replacing fencing, the purpose for which is to enclose land devoted to agricultural use, which was damaged or destroyed by wildfires?
Yes No

If yes, indicate the year in which the fire occurred: 2016 2017

If no, you do not qualify for the exemption.

9. Estimated project costs: Total costs (including materials and labor): _____

Material costs: _____ Labor Services costs: _____

10. Estimated completion date (not to exceed December 31, 2018): _____

I declare under the penalties of perjury that to the best of my knowledge this is a true, correct and complete application request for materials and services purchased and used specifically for fencing destroyed by wildfires to enclose land devoted to agricultural use.

Taxpayer (please type or print)

Date

Signature of Taxpayer or Authorized Representative

Phone Number

INSTRUCTIONS

An exemption from sales tax is allowed on all sales of tangible personal property or services purchased for the, reconstruction, repairing, or replacement of fence that was damaged or destroyed by wildfires occurring during calendar year 2016 and 2017, and the purpose for which is to enclose land devoted to agricultural use.

- Line 1 Enter the name of the taxpayer that owns or operates the land and that is eligible to claim the sales tax exemption.
- Line 2 Enter the Employer Identification Number or the Social Security Number of the business or individual that qualifies for this exemption.
- Line 3 Enter the county and city location of the taxpayer where the investment is going to be made.
- Line 4 Enter the mailing address of the taxpayer.
- Line 5 Enter the email address of the taxpayer. KDOR will **email** the actual exemption certificate unless you specify otherwise on line 7.
- Line 6 Provide a daytime telephone number where the Department may contact you with any questions.
- Line 7 Indicate whether you would like your exemption certificate emailed or mailed to you. If no box is checked and an email address has been provided, the exemption certificate will be emailed to the address provided on this application.
- Line 8 Indicate whether you will be repairing, rebuilding, or replacing fencing, the purpose for which is to enclose land devoted to agricultural use that was damaged or destroyed by wildfires.
- Line 9 Enter the estimated cost of the project. These costs should be separated between your material costs and your labor services costs (including the lease or rental of any machinery and equipment needed to complete the reconstruction, repair, or replacement of the fencing).
- Line 10 Enter the estimated completion date for this project. This date may not exceed December 31, 2018.
- Signature The name of the taxpayer or authorized representative requesting the exemption should be typed or printed in the area provided. The authorized representative must also sign the request and provide a phone number where they may be reached during business hours.

Fencing materials that qualify for exemption include, but are not limited to: Barbed wire, T-posts, concrete mix, post caps, T-post clips, screw hooks, nails, staples, gates, electric fence posts, and electric insulators.

Completed applications may be emailed to kathleen.smith@ks.gov; faxed to 785-296-7928; or mailed to Kansas Department of Revenue, Office of Research & Analysis, 915 SW Harrison St, Topeka, KS 66612-1588.

If you have purchased fencing materials prior to obtaining an exemption certificate and need to file for a sales tax refund or have questions concerning how to complete the form, you may contact the sales tax refund phone number at 785-296-7108, or email KDOR_Audit.Funds@ks.gov