

Information Guide

Identifying Information: Lawyers Self-Audit Fact Sheet
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Lawyers Self-Audit Fact Sheet
Keywords:
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Body:

KANSAS DEPARTMENT OF REVENUE
 AUDIT SERVICES
 LAWYERS SELF-AUDIT FACT SHEET

LAWYERS	
Purchases By Lawyers:	
<i>The taxability of purchases of tangible personal property and labor services by Lawyers 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>	
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, scanners, recording devices	Taxable
The purchase of canned software & software upgrades and labor services to modify, alter, update or maintain software	Taxable
The purchase of 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
Office utilities	Taxable
Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Security cameras and other security equipment	Taxable
Advertising as in newspapers, radio, television, etc	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
Purchase or Lease of real estate, Insurance	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, etc.	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Professional services such as private detective or accounting services	Exempt
Sales by Lawyers:	
<i>The taxability of sales of tangible personal property by Lawyers is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.</i>	
The sale of 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
The sale of canned software & software upgrades and labor services to modify, alter, update or maintain software	Taxable
Retail sale of tangible personal property	Taxable
Attorney fees including drafting documents and consulting	Exempt

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