

submitted by vendor) such as one of the following:

- a) Copy of front and back of canceled check refunding customer's payment; **or**,
- b) copy of irrevocable credit memo that was issued to customer.

The more detailed information that you can provide, the more quickly we can process your request for refund.

II. Consumed in Production [K.S.A. 79-3606(n)]

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt and the supporting statute number. Also list the fixed asset or expense account code with account descriptions.
- For items being consumed in the production process, you must provide a description of the item purchased and a factual description of how the item is consumed in the production process.

CAUTION: A statement of usage that only references Kansas statutes, Kansas administrative regulations, or only provide a generic description such as "supplies consumed in production" shall be deemed an insufficient explanation for the basis of a refund.

REQUIRED DOCUMENTATION:

- 1) Copy of consumed in production exemption certificate.
- 2) Copy of the invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and the consumer is seeking a refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
 - a) Copy of front and back of canceled check to vendor **or**,
 - b) electronic copy of accounts payable showing tax paid to vendor and,
 - c) **Self-assessed tax** – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return. Provide accrual detail from the tax account period where the tax was originally reported up to the refund request submission date to the Kansas Department of Revenue. This should include accrual detail for each period within the refund request up to and including present accruals (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
 - a) Copy of front and back of canceled check refunding customer's payment; **or**,
 - b) copy of irrevocable credit memo that was issued to customer.

The more detailed information that you can provide, the more quickly we can process your request for refund.

III. Ingredient or Component Part [K.S.A. 79-3606(m)]

Complete Parts A, B, C and D of Form ST-21. Part D

contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt and the supporting statute number. Also list the fixed asset or expense account code with account descriptions.
- For items becoming an ingredient or component part, you must provide a description of the item purchased and a factual description of how the item is becoming an ingredient or component part.

CAUTION: A statement of usage that only references Kansas statutes, Kansas administrative regulations, or only provide a generic description such as "ingredient or component part" shall be deemed an insufficient explanation for the basis of a refund.

REQUIRED DOCUMENTATION:

- 1) Copy of ingredient or component part exemption certificate.
- 2) Copy of the invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and the consumer is seeking a refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
 - a) Copy of front and back of canceled check to vendor **or**,
 - b) electronic copy of accounts payable showing tax paid to vendor and,
 - c) **Self-assessed tax** – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return. Provide accrual detail from the tax account period where the tax was originally reported up to the refund request submission date to the Kansas Department of Revenue. This should include accrual detail for each period within the refund request up to and including present accruals (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
 - a) Copy of front and back of canceled check refunding customer's payment; **or**,
 - b) copy of irrevocable credit memo that was issued to customer.

IV. Business or Retail Business Project [K.S.A. 79-3606(cc) or K.S.A. 79-3606(hhhh)]

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt **and** the supporting statute number.

All purchases must be for the facility to be eligible for exemption and may not leave this facility.

REQUIRED DOCUMENTATION:

- 1) *Qualified firms* under HPIIP must provide a copy of the Kansas Department of Commerce certification letter **and** the project description pre-identifying this investment as well as any backup documentation provided to the Department of Commerce.
- 2) Description of business activity conducted at the business facility and the claimant's **NAICS (North American Industry Classification System)** code.
- 3) Project beginning and ending dates.
- 4) Copy of the invoices, including any sub-contractor invoices related to the project. **You must use the ST-21PEC if you are requesting a refund for tax your subcontractors paid for materials incorporated into your project.**
- 5) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 6) Assignment of Rights (if tax was paid to the vendor and consumer is seeking refund directly from Kansas).
- 7) Proof the tax was paid:
 - a) Copy of front and back of canceled check to vendor **or**,
 - b) Electronic copy of accounts payable showing tax paid to vendor and,
 - c) **Self-assessed tax** – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return. Provide accrual detail from the tax account period where the tax was originally reported up to the refund request submission date to the Kansas Department of Revenue. This should include accrual detail for each period within the refund request up to and including present accruals (electronic copy must be provided, if available).
- 8) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
 - a) Copy of front and back of canceled check refunding customer's payment; **or**,
 - b) Copy of irrevocable credit memo that was issued to customer.

V. Hospital, School, Political Subdivision Project [K.S.A. 79-3606(d)]

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt and the supporting statute number.

REQUIRED DOCUMENTATION:

- 1) Copy of valid project exemption certificate.
- 2) Copy of invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and consumer is seeking refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
 - a) Copy of front and back of canceled check to vendor **or**,
 - b) electronic copy of accounts payable showing tax paid to vendor and,

- c) **Self-assessed tax** – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return. Provide accrual detail from the tax account period where the tax was originally reported up to the refund request submission date to the Kansas Department of Revenue. This should include accrual detail for each period within the refund request up to and including present accruals (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
 - a) Copy of front and back of canceled check refunding customer's payment; **or**,
 - b) Copy of irrevocable credit memo that was issued to customer.

VI. U.S. Government Project [K.S.A. 79-3606(e)]

Complete Parts A, B, C and D of Form ST-21. Part D contains the following information and, if available, it must be submitted in an electronic format.

- Invoice date (month, day and year in chronological order).
- Invoice number.
- Vendor name.
- A complete description of the invoiced item.
- Retail price of the invoiced item.
- Tax paid on the invoiced item.
- A complete explanation for why the item is exempt **and** the supporting statute number.

REQUIRED DOCUMENTATION:

- 1) Copy of valid project exemption certificate.
- 2) Copy of invoices.
- 3) Proof that tax was paid to Kansas such as detail schedules supporting the original return or an electronic copy of the sales tax payable account to verify the tax was paid to Kansas (if request is submitted by vendor).
- 4) Assignment of Rights (if tax was paid to the vendor and consumer is seeking refund directly from Kansas).
- 5) Proof tax was paid (if request is submitted by consumer):
 - a) Copy of front and back of canceled check to vendor **or**,
 - b) electronic copy of accounts payable showing tax paid to vendor and,
 - c) **Self-assessed tax** – Proof that tax was remitted to the State, such as tax accrual schedules supporting the taxpayer's return. Provide accrual detail from the tax account period where the tax was originally reported up to the refund request submission date to the Kansas Department of Revenue. This should include accrual detail for each period within the refund request up to and including present accruals (electronic copy must be provided, if available).
- 6) Proof the tax was refunded to the customer (if request is submitted by vendor) such as one of the following:
 - a) Copy of front and back of canceled check refunding customer's payment; **or**,
 - b) Copy of irrevocable credit memo that was issued to customer.

UTILITY EXEMPTION

Complete **Form ST-28B**. The more detailed information that you can provide, the more quickly we can process your request for refund.

REQUIRED DOCUMENTATION:

- 1) Formulas and computations must be completed and a copy of your worksheet (utility study) must accompany your request. Your worksheet (utility study) must list all taxable and non-taxable equipment that pulls energy from the meter for which

you are seeking the sales tax exemption. The study must include for each device it's quantity, energy ratings, hours per day used, days per year used, load factors, area of the facility the device is located, and taxable or exempt status. Hotels, motels, and nursing homes must also include the facilities occupancy rate for the prior calendar year or the most recent 12 months.

- 2) **Form ST-33** must be completed by the utility provider.
 - 3) Nursing homes and other entities that have both commercial and residential areas may use the square foot method in lieu of a complete study as listed in #1 above. The square foot method must include resident's room dimensions, total square footage of the facility or include a floor plan that includes room dimensions and occupancy rate for the prior calendar year or the most recent 12 months. The square foot method for calculating exemptions may only be utilized for these type of residential* entities. For water exemption requests the square foot of the landscape surrounding the facility must also be included.
- * Residential does not include hotels, motels and other similar businesses. These types of businesses must furnish a utility study which lists all taxable and non-taxable equipment.
- 4) If the meter for the utility exemption you are requesting is used for other than your exemption request, you must also provide all the other uses for that meter.
 - 5) Include your federal Employer Identification Number (EIN) on your request.

PROJECT EXEMPTION CERTIFICATE (PEC) ENTITY

K.A.R. 92-19-66e(n) provides that a PEC entity that fails to secure a timely PEC for a construction project may seek a refund of the Kansas sales tax that was paid or remitted by the project's general contractor and subcontractors on their materials, supplies, and labor charges for the project in question. To apply for a refund, complete and submit **Form ST-21PEC**. This form is available at: ksrevenue.gov

MOTOR VEHICLE, BOAT, MOBILE HOME, AIRCRAFT

Complete Parts A, B, C and D of Form ST-21. The more detailed information that you can provide, the more quickly we can process your request for refund.

REQUIRED DOCUMENTATION:

- 1) Copy of Bill of Sale, invoice or copy of title showing vehicle transfer from original owner to you.
- 2) Copy of the Kansas sales tax receipt given to you by the County Treasurer when you registered your vehicle.
- 3) Detailed explanation of why you are requesting a refund (Part D of Form ST-21).

Tax was paid to another state.

- a) Proof of tax legally imposed and paid to another state.
- b) Copy of Bill of Sale or invoice.

Vehicle was returned to the seller or repossessed.

- a) Proof of buyback - canceled check, invoice (**TR-312**) or signed and dated Affidavit.
- b) Repossession Affidavit (**TR-84**), lien holder information.

Taxpayer is exempt from paying tax.

- a) Exemption Certificate.
- b) Copy of Kansas sales tax receipt from County Treasurer or Form ST-8 given to you by the dealer.

Trade-in or dealer discount, in house rebate or dealer was not deducted.

- a) Copy of bill of sale or invoice.
- b) Copy of Kansas sales tax receipt from County Treasurer.
- c) For isolated sale, completed (**TR-312**) form.

Non-taxable title transfer

- a) Description of type of exempt title transfer.
- b) Proof of exempt transfer.
 - Affidavit of Fact (**TR-12**) stating the property was received as a gift, etc.
 - Relationship affidavit (**TR-215**), if applicable.
 - Court documents showing divorce settlement.
 - Proof of 100% corporation transfer.

Boats, Jet Ski, Aircraft

- a) Proof of Isolated or Occasional Sale if you have purchased a previously owned boat, jet ski or aircraft (**TR-312**).
- b) Copy of sales tax receipt from County Treasurer.

Lemon Law

- a) Legible copy of the Bill of Sale, purchase order, or buyer's order.
- b) Copy of buyback letter from vehicle manufacturer.
- c) Copy of the check issued to customer for vehicle buyback.
- d) Receipt of vehicle mileage when returned to dealership, if one was issued.
- e) Copy of usage itemization provided by vehicle manufacturer, if one was issued.

Dealer to Dealer transaction

- a) Copy of Bill of Sale.
- b) Vehicle must be sold or transferred within 15 days of registration.

KANSAS SALES AND USE TAX REFUND APPLICATION

465001

Complete this application using the instructions that begin on page 3. **Entries are required on all fields marked with an asterisk (*).** An incomplete application and missing documentation will delay the processing of your refund.

PART A - RETAILER (VENDOR)	
*Business Name	*Employer ID Number (EIN)
*Business Address	*Kansas Tax Account Number
*City, State, Zip Code	Previous Kansas Tax Account Number
*Contact Person	*Telephone Number
Email Address	Fax Number

No Yes Retailer/Vendor authorizes KDOR to discuss this refund request with any employee of the company and not only the contact person listed above which prepared the request. A **DO-10 (POA)** is still required documentation if the request is prepared/filed by a 3rd party.

Source of refund: Retailer filing for tax they paid Retailer filing for tax paid by their customer
 Consumer filing for tax paid to a vendor Consumer filing for tax paid directly to the state

Did the consumer receive a refund or credit? No Yes If yes, enclose a copy of the credit or cancelled check.

PART B - CLAIMANT (CONSUMER)	
*Claimant Name	*Employer ID Number (EIN) or Social Security Number (SSN)
*Claimant Address	
*City, State, Zip Code	
*Contact Person	*Daytime Phone Number
Email Address	Fax Number

No Yes Claimant/Consumer authorizes KDOR to discuss this refund request with any employee of the company and not only the contact person listed above which prepared the request. A **DO-10 (POA)** is still required documentation if the request is prepared/filed by a 3rd party.

PART C - REFUND INFORMATION	
Total Refund Request: \$	Refund Request Period(s):

Check the refund type and provide applicable exemption certificates (**see instructions beginning on page 4**):

- | | |
|---|---|
| <input type="checkbox"/> Manufacturing Machinery & Equipment, K.S.A.79-3606(kk) pg 4
<input type="checkbox"/> Consumed in Production, K.S.A.79-3606(n) pg 5
<input type="checkbox"/> Ingredient or Component Part, K.S.A.79-3606(m) pg 5
<input type="checkbox"/> Business or Retail Business Project, K.S.A.79-3606(cc) or 79-3606(hhhh) pg 5 | <input type="checkbox"/> Hospital, School, Political Subdivision Project, K.S.A. 79-3606(d) pg 6
<input type="checkbox"/> U.S. Government Project, K.S.A.79-3606(e) pg 6
<input type="checkbox"/> Motor Vehicle Refund pg 7
<input type="checkbox"/> Other (please explain) _____
_____ |
|---|---|

**You are required to complete Part D (page 9). Retailer should complete Part E (page 10).
If the retailer does not respond, the claimant will need to complete Part F (page 11).**

I declare under penalties of perjury that to the best of my knowledge this is a true, correct, and complete application.

Signature of Retailer (**ONLY** owner, partner, company officer or POA) Date

Signature of Claimant (**ONLY** owner, partner, company officer or POA) Date

No Yes I agree to accept all written notices sent by the Department electronically, in lieu of written notice sent first class mail, and waive any objection to the legal sufficiency of any such notice because it was sent electronically.

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ASSIGNMENT OF RIGHT TO REFUND

Pursuant to K.S.A. 79-3650(a)(4)

Retailer assignment of right to allow purchaser/consumer to file refund request directly with the Kansas Department of Revenue.

(1) My name is _____, and I am a duly authorized representative of _____ (the "Assignor/Retailer"). By executing this Assignment of Right to a Refund ("Assignment"), the Assignor/Retailer assigns all rights and interest to the tax refund herein described that the Assignor/Retailer may have to _____ (the "Assignee/Consumer"), subject to the limitation noted herein. The Assignee's/Consumer's federal Employer Identification Number (EIN) is _____.

(2) The tax refund that is subject of this Assignment is described as follows:

Tax Type: _____ Period(s): _____

Requested Amount: _____

Transactions: _____ (Attach schedule if necessary)

Please explain other specific limitations: _____

(3) The Assignor/Retailer agrees to provide to the Assignee/Consumer any information or documentation in their possession needed for submission to the Kansas Department of Revenue to support or prove the refund request. Assignor/Retailer waives confidentiality to the extent necessary for the Kansas Department of Revenue to verify the tax sought to be refunded was remitted to the Kansas Department of Revenue.

(4) By executing this Assignment, the Assignor/Retailer affirms that the Assignor/Retailer remitted the tax sought to be refunded and has neither previously claimed a refund nor taken a credit on a return for taxes that are subject of this Assignment, and further affirms that the Assignor/Retailer will not claim a refund or a credit for those taxes in the future in accordance with K.S.A. 79-3615(j).

(5) The Assignor/Retailer understands the Assignor/Retailer shall be subject to the penalties of K.S.A. 79-3615(h) for any false information provided in this statement. [\$500 to \$10,000 fine and one to six months imprisonment]

Form with fields for Assignor/Retailer Entity Name, Tax Account Number, Print or type the name of the person authorizing assignment, Relationship to Entity, Signature of person authorizing assignment, Date, Email address, and Phone Number.

I certify under penalties of perjury that, to the best of my knowledge, all of the information and statements made in this Assignment of Right to Refund are true and correct.

STATE OF KANSAS)
) SS:
COUNTY OF _____)

This Assignment of Right to Refund was acknowledged before me on _____, 20_____ by

_____ as
Name of Assignor/Retailer and Official Capacity (officer, superintendent, business manager, etc.)

Notary Public: _____

My appointment expires: _____

TAXPAYER ASSISTANCE

This publication is a general guide and will not address every situation. If you have questions or need additional information, please contact us at:

Phone: 785-296-7108

Fax: 785-296-0531

Email: KDOR_Audit.Funds@ks.gov

If you wish to visit with someone in person, please call 785-296-7108 to set up an appointment.

Office hours are 8 a.m. to 4:45 p.m., Monday through Friday.

PUBLICATIONS

Below is a [list of publications available on the Kansas Department of Revenue's website](#). These publications contain instructions applicable to specific business industries and general information for all business owners.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1220, Kansas Sales and Use Tax Refund
- Publication KS-1221PEC, Kansas Sales and Use Tax Refund (for use by PEC entities)
- Publication KS-1510, Kansas Sales and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Business Taxes for Motor Vehicle Transactions
- Publication KS-1527, Kansas Business Taxes for Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes for Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Business Taxes for Agricultural Industries
- Publication KS-1560, Kansas Business Taxes for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales and Use Tax Jurisdiction Code Booklet
- KW-100, Kansas Withholding Tax Guide

STATE SMALL BUSINESS WORKSHOPS

As part of our commitment to provide tax assistance to the business community, Tax Specialists within the Kansas Department of Revenue conduct small business workshops on Kansas taxes at various locations throughout Kansas. Whether you are a new business owner, an existing business owner, or an accountant, these workshops will give you the tools and understanding necessary to make Kansas taxes easier and less time consuming for you. Topics covered include filing and reporting requirements and methods, what is taxable, what is exempt and how to work with the department in collecting and remitting Kansas taxes.

For a [schedule of our workshops, visit our website](#). Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).