

Marketplace Facilitators shall use this form to request verification from a Marketplace Seller that the Seller is registered with the Kansas Department of Revenue and is collecting sales tax on all Kansas sales made on the Facilitator's physical or electronic marketplace.

MARKETPLACE SELLER (See instructions):

Name of Marketplace Seller

Street address or PO Box

City

State

Zip Code

Kansas Tax Account Number of Marketplace Seller

Date Registered

Business Contact Name

Phone Number

Email Address

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

I authorize the Kansas Department of Revenue to disclose my Kansas seller registration status to the Marketplace Facilitator.

Printed name of owner, partner or corporate officer of Marketplace Seller

Title

Signature of owner, partner or corporate officer of Marketplace Seller

Date

MARKETPLACE FACILITATOR (See instructions):

Total number of Marketplace Sellers making sales on your platform: _____

Total number of Marketplace Sellers on your platform making sales into Kansas: _____

Name of Marketplace Facilitator

Street address or PO Box

City

State

Zip Code

Kansas Tax Account Number of Marketplace Facilitator

Date Registered

Business Contact Name

Phone Number

Email Address

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

Printed name of owner, partner or corporate officer of Marketplace Facilitator

Title

Signature of owner, partner or corporate officer of Marketplace Facilitator

Date

INSTRUCTIONS FOR FORM ST-2

GENERAL INSTRUCTIONS

Kansas law allows the Kansas Department of Revenue to grant a waiver to a Marketplace Facilitator from the requirements of collecting and remitting any applicable sales tax and transient guest tax on behalf of a Marketplace Seller if substantially all of its Marketplace Sellers already are collecting and remitting such taxes to the Department. Should the waiver be granted, the taxes levied shall be collected and remitted by each Marketplace Seller making sales to Kansas customers. Substantially means at least 95%.

The Marketplace Facilitator Application for Waiver must be completed by both the Marketplace Facilitator and each Marketplace Seller on the Marketplace Facilitator's platform.

Updates and revisions to the waiver will be required annually based on the date the waiver was granted by the Department.

SPECIFIC LINE INSTRUCTIONS

Marketplace Seller

This section must be completed and signed by the Marketplace Seller. Enter the Marketplace Seller's name, street address or PO Box, city, state, and zip code. In addition, enter the Marketplace Seller's Kansas Tax Account Number and the date the Marketplace Seller registered with the state of Kansas. If the Marketplace Seller has more than one sales tax account, provide all applicable account numbers.

The Kansas tax account number(s) of a Marketplace Seller will be a 15 alpha numeric display. Registration and tax account numbers are explained in Pub. KS-1510, Kansas Sales Tax and Compensating Use Tax. If the Marketplace Seller has both Sales and Retailers' Compensating Use tax accounts, both tax account numbers should be provided.

Provide the name, telephone number and email address of the individual employed by the Marketplace Seller that can answer questions should any issues arise from the application.

To grant a waiver to the Marketplace Facilitator, the Department must determine whether substantially all of the Marketplace Facilitator's Marketplace Sellers that are selling into Kansas, are registered with the Kansas Department of Revenue. The check box must be checked by the Marketplace Seller to authorize the Department to share the Marketplace Seller's registration status with the Marketplace Facilitator. If the box is not checked, the Department will not consider the Marketplace Seller as registered with the Department. This could affect approval of the Marketplace Facilitator's application for waiver.

The owner, partner or corporate officer of the Marketplace Seller must sign and date the application.

Marketplace Facilitator

Once the Marketplace Seller has completed form ST-2, the application will be given to the Marketplace Facilitator to complete its portion of the Application for Waiver.

The Marketplace Facilitator must provide the total number of Marketplace Sellers making sales on the Marketplace Facilitator's platform. The total number should include all sellers worldwide. In order for the Marketplace Facilitator to be granted a waiver, substantially all of the Marketplace Sellers on the Marketplace Facilitator's platform that are selling into Kansas must already be collecting and remitting taxes to the Kansas Department of Revenue.

Enter the Marketplace Facilitator's name, street address or PO Box, city, state, and zip code. In addition, enter the Marketplace Facilitator's Kansas Tax Account Number and the date the Marketplace Facilitator registered with the state of Kansas. If the Marketplace Facilitator has more than one sales tax account, provide all applicable account numbers.

The Kansas tax account number(s) of a Marketplace Facilitator will be a 15 alpha numeric display. Registration and tax account numbers are explained in Pub. KS-1510, Kansas Sales Tax and Compensating Use Tax. If the Marketplace Facilitator has both Sales and Retailers' Compensating Use tax accounts, both tax account numbers should be provided.

Provide the name, telephone number and email address of the individual employed by the Marketplace Facilitator that can answer questions should any issues arise from the application.

The owner, partner or corporate officer of the Marketplace Facilitator must sign and date the application.

The Marketplace Facilitator should bundle all completed forms and provide an excel spreadsheet of each Marketplace Seller making sales on the Facilitator's platform as well as the Marketplace Seller's EIN or Kansas tax account number(s). Information should be sent to the Department via email to kdor_tac@ks.gov.

TAXPAYER ASSISTANCE

For assistance in completing this form, contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-296-7928

Additional copies of this form and other tax forms are available from our website at: ksrevenue.gov.