

NOTIFICATION MARKETPLACE SELLER WILL COLLECT AND REMIT SALES TAX

Marketplace Sellers are to use this form to notify the Kansas Department of Revenue, the Marketplace Seller and their Marketplace Facilitator have contractually agreed to have the Marketplace Seller collect and remit all applicable taxes and fees on marketplace facilitated sales made through the Marketplace Facilitator's platform.

MARKETPLACE SELLER (See instructions):

Name of Marketplace Seller

Street address or PO Box

City State Zip Code

Kansas Tax Account Number(s) of Marketplace Seller Date Registered

Business Contact Name Phone Number Email Address

MARKETPLACE FACILITATOR (To be completed by Marketplace Seller. See instructions):

Name of Marketplace Facilitator

Street address or PO Box

City State Zip Code

Kansas Tax Account Number(s) of Marketplace Facilitator Date Registered

Business Contact Name Phone Number Email Address

Date of contract between Marketplace Seller and Marketplace Facilitator: \_\_\_\_\_ .

Declaration of Marketplace Seller: I declare, under the penalties of perjury, the information on this Notification is true, correct and complete; that I have annual gross sales in the United States over \$1,000,000,000, including gross sales from any related entities, and, in the case of franchised entities, including the combined sales of all franchisees of a single franchisor; that I have provided evidence to the Marketplace Facilitator that I am registered pursuant to K.S.A. 79-3608, and amendments thereto; and that I will collect and remit all applicable taxes and fees on sales that I, the Marketplace Seller make through the Marketplace Facilitator's platform, and acknowledge that I will be liable for failure to collect or remit applicable taxes or fees on such sales.

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

Signature of owner, partner or corporate officer of Marketplace Seller Date

# INSTRUCTIONS FOR FORM ST-2B

## GENERAL INSTRUCTIONS

Kansas law (See K.S.A. 79-5602) provides a Marketplace Facilitator and a Marketplace Seller may contractually agree to have the Marketplace Seller collect and remit all applicable sales taxes and fees if the Marketplace Seller:

1) Has annual gross sales in the United States over \$1,000,000,000, including the gross sales of any related entities, and in the case of franchised entities, including the combined sales of all franchisees of a single franchisor,

2) provides evidence to the Marketplace Facilitator that the Marketplace Seller is registered pursuant to K.S.A. 79-3608 and amendments thereto; and

3) notifies the Department in the manner prescribed by the department that the Marketplace Seller will collect and remit all applicable taxes and fees on sales through the marketplace and is liable for failure to collect applicable taxes and fees on such sales.

## SPECIFIC LINE INSTRUCTIONS

### Marketplace Seller

Enter the Marketplace Seller's name, street address, 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 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.

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

### Marketplace Facilitator

Enter the Marketplace Facilitator's name, street address, 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 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.

### Date of Contractual Agreement

Enter the date of the contract between the Marketplace Seller and the Marketplace Facilitator by which the Marketplace Seller has agreed to collect and remit all applicable taxes and fees on sales through the marketplace and to be liable for failure to collect or remit applicable taxes and fees on such sales. A copy of the contract does not need to be submitted with the Notification. However, a copy may be requested by the Department of Revenue at a later date.

When a contract ends, notify the Department within thirty (30) days of its termination. Upon termination of the contract, the Marketplace Facilitator will become responsible for collecting, remitting and reporting tax on all transactions.

### Declaration

Read and understand the Declaration prior to signing it. 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 Notification.

Under penalties of perjury, the owner, partner or corporate officer of the Marketplace Seller must sign and date the Notification.

### Submission

Submit the completed notification to the Department or Revenue via email to [kdor\\_tac@ks.gov](mailto: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](http://ksrevenue.gov).