

Kansas Department of Revenue

Sales and Use Tax Entity Exemption Certificate

The Kansas Department of Revenue certifies this entity is exempt from paying Kansas sales and/or compensating use tax as stated below.

Kansas Exemption Number: KS8C9TD1B1

Expiration Date: 11/01/2014

The tax-exempt entity understands and agrees that if the tangible personal property and/or service are used other than as stated, or for any purpose that is not exempt from the tax, the tax exempt entity is liable for the state and local sales or use tax. The unlawful or unauthorized use of this certificate is expressly prohibited, punishable by fine and/or imprisonment.

Boy Scout Troop 257
9948 Metcalf

Overland Park, KS 66212

This exemption certificate is issued for the sole use of the exempt entity as named. Use by any other persons or entities is prohibited.

EXEMPT ENTITY INFORMATION:

Authorization and scope:

- K.S.A 79-3606(ii) - Nonsectarian Comprehensive Multidiscipline Youth Development Organizations.
- Exemption applies to all direct purchase, rental and lease of tangible personal property.

Limitations:

- Only direct purchases are exempt through the use of this certificate.
- Only tangible personal property purchased by entity for use in nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization are exempt from Kansas sales or compensating use tax. Purchases for adult programs and activities are subject to tax.
- Use of this certificate to purchase services is **NOT** allowed. This includes the purchase of labor services.
- This entity is **NOT** authorized to obtain a Project Exemption Certificate (PEC). Contractors and subcontractors must pay Kansas sales or compensating use tax on materials purchased when contracting with the exempt entity. All taxable labor services performed for the exempt entity by contractors and subcontractors are subject to Kansas sales tax.
- Subject to sales tax are purchases of capital goods used for human habitation (i.e. residential housing and dormitories) to include materials for construction, remodeling or repair and furnishings such as beds, curtains, desks and furniture. Labor services on residential housing and dormitories are exempt as residential construction.

Stephen G Aspleaf
Exempt Entity Authorized Signature (Officer, Office Manager or Administrator)

Stephen G Aspleaf, Committee Chair
Printed Name

Federal ID Number

4/1/10
Date

RETAILER INFORMATION:

- To qualify for exemption, the certificate must have an expiration date in the future and be signed by an authorized individual.
- Payment must be made on the tax exempt entity's check, credit/debit card or invoiced to the exempt entity. Payments by cash and personal checks or personal credit/debit cards are not exempt.
- This entity is **NOT** authorized to obtain a Project Exemption Certificate (PEC).
- The entity must have a Kansas exemption certificate. Exemption certificates issued by other states are not valid in Kansas.
- Retailers are required to maintain a copy of the purchaser's certificate in their records for at least 3 years from the date of purchase. Retailers must maintain a current certificate on file.
- Selling tax exempt goods or services that are not exempt by statute may result in the assessment of tax.
- A completed certificate may be used as a blanket exemption for future purchases when of the same type and for the same exempt purpose.

Seller's name and address

Description of goods and/or services purchased

For additional information on Kansas sales and use taxes see Publication KS-1510, *Kansas Sales Tax and Compensating Use Tax* and Publication KS-1520, *Kansas Exemption Certificates*, located at: www.ksrevenue.org Questions would be directed to Taxpayer Assistance at 785-368-8222.