KANSAS DEPARTMENT OF REVENUE

DIRECT MAIL SOURCING CERTIFICATE

2003 House Bill 2005, effective July 1, 2003, provides that the purchaser of direct mail that is not a holder of a direct pay permit must provide in conjunction with the purchase, information to show the sales tax jurisdictions to which the direct mail is delivered to recipients or this direct mail certificate. By providing this certificate, the seller is relieved of all obligations to collect, pay or remit the applicable tax and the purchaser is obligated to pay and remit the applicable state and local sales tax on a direct pay basis to the Kansas Department of Revenue. This direct mail sourcing certificate will remain in effect for all future purchases from the vendor until revoked in writing.

In lieu of providing the seller with information to show the sales tax jurisdictions to which the direct mail is delivered to recipients, the undersigned purchaser will pay directly to the department the state and local sales tax due on the direct mail services purchased from:

Direct Mail Seller: _____
Name of Direct Mail Seller

Address: _____
Street, RR, or P. O. Box City State Zip + 4

The undersigned purchaser understands and agrees that by providing this completed certificate to the seller, the undersigned purchaser becomes obligated and liable for the applicable state and local sales tax due based on the jurisdictions to which the direct mail is delivered to recipients. This form and the resulting tax obligation to the purchaser for the Kansas sales tax will remain in force and in effect on or after the date shown herein until it is revoked in writing.

Purchaser: _____
Business Name

Purchaser's Type of Business: _____
Describe business activity and/or principal product(s) manufactured or processed

Address: _____
Street, RR, or P. O. Box City State Zip + 4

Purchaser's Kansas Sales Tax Account Number**: _____

Authorized Signature: _____ Date: _____

Printed Name: _____ Title: _____

****Note to Seller: DO NOT accept this form from a purchaser unless a Kansas Sales Tax Account Number with which to report and pay the sales tax is shown.**

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.

ABOUT THE DIRECT MAIL SOURCING CERTIFICATE

WHO MAY USE THE DIRECT MAIL SOURCING CERTIFICATE? On or after July 1, 2003, the state and local Kansas sales tax due on a direct mailing is based on the location of the recipient of the mailing. This is called "destination" based sourcing. Because of the multiple jurisdictions that may be covered by one mailing, the buyer of a direct mailing that does not have direct pay authority (see below) is obligated to provide the direct mail seller with either:

1) the sales tax jurisdictions that the mailing is going to so that the seller will charge the correct amount of state and local sales tax based on the jurisdiction of each recipient; OR
2) in lieu of providing the information and paying the applicable tax to the seller, the purchaser of direct mail may instead present to the seller a direct mail certificate and agree to pay the applicable sales tax due directly to the Kansas Department of Revenue on its sales tax return, Form ST-36.

Direct Pay Authority. Purchasers who have been issued a direct pay permit by the Kansas Department of Revenue do not need to complete this form. However, they do need to provide the direct mail seller with documentation (a copy of the direct pay permit) of their direct pay authority.