

KANSAS DEPARTMENT OF REVENUE

DRY CLEANING AND LAUNDRY RETAILER EXEMPTION CERTIFICATE

The undersigned purchaser certifies that the dry cleaning or laundry services purchased from:

Seller: _____
Business Name

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

are exempt from the Kansas dry cleaning environmental surcharge for the following reason:

The dry cleaning or laundry services purchased with this exemption certificate will be resold by a retailer registered by the Kansas Department of Revenue to collect the dry cleaning environmental surcharge.

Description of dry cleaning or laundry services purchased: _____

The undersigned purchaser understands and agrees that if the services are used other than as stated above, or for any other purpose that is not exempt from the dry cleaning environmental surcharge, the undersigned purchaser becomes liable for the tax.

Purchaser: _____
Business Name

Dry Cleaning
Registration Number: _____ Kansas Sales Tax Number: _____

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

Authorized Signature: _____ Date: _____

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.

WHAT IS THE DRY CLEANING ENVIRONMENTAL SURCHARGE?

The dry cleaning environmental surcharge is a 2.5% tax on all dry cleaning and laundering services. It is paid by the customer in addition to the Kansas Retailers' Sales tax due on these services.

WHO MAY USE THIS CERTIFICATE?

Only those businesses that are registered with the Kansas Department of Revenue to collect the environmental surcharge may use this certificate.

WHAT PURCHASES ARE EXEMPT?

Only purchases of dry cleaning and/or laundry services for RESALE are exempt from the dry cleaning environmental surcharge (and sales tax) with this certificate. For example, a hotel would be registered to collect the tax on dry cleaning & laundry "sent out" for guests. The hotel would use this certificate to purchase the laundry or dry cleaning services for guests without tax. The hotel resells the dry cleaning or laundry service to the hotel guest and collects the dry cleaning environment surcharge and sales tax from the final consumer (hotel guest). A hotel may not use this certificate for its own linens or other hotel property.

TAX REGISTRATION NUMBERS

This certificate is an exemption from the dry cleaning environmental surcharge and also acts as a resale exemption certificate. In order for the sale of services to be exempt, the buyer must have a current Kansas dry cleaning registration number AND a current Kansas sales tax number. This certificate is not complete unless both numbers are given. Information on how to recognize a Kansas sales tax number is in Publication KS-1520, "Kansas Exemption Certificates."

A dry cleaning registration number has three parts: A-000-0000. The tax type is indicated by the letter "A," followed by the county prefix (each of the 105 counties in Kansas has been assigned a number), followed by four unique numbers. For example, a Shawnee County dry cleaning registration number might be A-003-9999. (A seller may request copies of the customer's actual certificates of registration to verify the registration numbers furnished by the customer on this certificate.)