

KANSAS DEPARTMENT OF REVENUE
MULTIPLE POINTS OF USE (MPU) SOURCING CERTIFICATE

The undersigned purchaser certifies that the **digital items** or **services** purchased from:

Seller: _____
Business Name

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

will be currently available for use in *more than one* taxing jurisdiction.

The undersigned purchaser understands and agrees that by providing this completed certificate to the seller, the undersigned purchaser becomes obligated and liable directly to the Kansas Department of Revenue for the applicable state and local sales tax based on the jurisdictions within which the software or service will be used. 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 _____ 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 MULTIPLE POINTS OF USE (MPU) CERTIFICATE

WHO MAY USE THE MPU CERTIFICATE? 2003 House Bill 2005 (K.S.A. 79-3671), effective July 1, 2003, provides that when a business purchaser is buying software or computer projects or services delivered digitally that will be used by the purchaser concurrently in more than one location, the purchaser is required to give a completed Multiple Points of Use (MPU) certificate to the seller. By providing this certificate, the buyer assumes the responsibility for paying the state and local sales tax due on the sale directly to the Kansas Department of Revenue. In order to report and pay the applicable state and local sales tax to the Kansas Department of Revenue, the purchaser may use any reasonable, but consistent and uniform, method of apportionment of the applicable tax among the taxing jurisdictions in which the software is being used, that is supported by the purchaser's business records as they exist at the time of the sale.

Upon receipt of the MPU exemption form, the seller is relieved of all obligation to collect, pay or remit the applicable state and local sales tax due on this sale. The MPU exemption form also will remain in effect for all future sales by the seller to the purchaser, except as to the subsequent sale's specific appointment of the tax based upon the location(s) of the concurrent users of the software or digital service.

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 seller of the digitally delivered products or services with a copy of their direct pay authority.