

**KANSAS DEPARTMENT OF REVENUE
RESALE EXEMPTION CERTIFICATE**

The undersigned purchaser certifies that the tangible personal property or service purchased from:

Seller: _____ **AUTO RECYCLERS OF KANSAS** _____

Business Name

Address: _____ **1200 E. MACARTHUR** _____ **WICHITA** _____ **KS** _____ **67216** _____
Street, RR, or P.O. Box City State Zip

E-Mail Address: _____ **ACCOUNTING@AROFKANSAS.COM** _____

will be resold by me in the form of a tangible personal property or repair service. I hereby certify that I hold valid Kansas Sales tax registration number _____, and I am in business of selling _____

(May attach a copy of registration certificate)

(Description of product(s) sold, food clothing, furniture, etc.)

Description of tangible personal property or services purchased: _____

I understand and agree that if the items purchased with this certificate are used for any purpose other than the retention, demonstration, or display while being held for sale in the regular course of the business, I am required to report and pay the sales tax, based upon the purchase of the items.

Purchaser: _____

Name of Kansas Retailer

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

E-Mail Address: _____

Signature: _____

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.

WHO MAY USE THIS CERTIFICATE? Only those business, groups and organizations that are registered to collect Kansas sales tax and provide their Kansas sales tax registration certificate as a condition for honoring this certificate. See also *Resale Exemption Certificate Requirements* in Publication KS-1520, Kansas Exemption Certificates.

Nonprofit groups or organizations exempt by law from collecting tax on their retail sales of tangible personal property (such as a PTA or a nonprofit youth development organization) should use the exemption certificate issued by the Department of Revenue when buying items for resale.

Wholesalers and buyers from other states not registered in Kansas should use the Multi-Jurisdiction Exemption Certificate, Form ST-28M, to purchase their inventory. HOWEVER, if the inventory item purchased by an out-of-state buyer is drop shipped to a Kansas location, the out-of-state buyer must provide a Kansas sales tax number, either on this certificate or the Multi-Jurisdiction Exemption Certificate, for the sale to be exempt.

Contractors, subcontractors, or the repairman may not use this certificate to purchase their materials, parts, or tools. Retailer/Contractors should use a Retailer/Contractor Exemption Certificate, Form ST-28W, to purchase their resale inventory.

WHAT PURCHASES ARE EXEMPT? Only goods or merchandise intended for resale (inventory) are exempt. Tools, equipment, fixtures, supplies, and other items purchased for business or personal use are TAXABLE since the buyer is the final consumer of the property. The items purchased with this certificate must correspond to the type of business buying them. For example, a retail clothing store may only reasonably purchase items of wearing apparel and accessories with this certificate. All other kinds of items are not usually sold by a clothing store to the customers and, therefore, cannot be purchased with this certificate.

LABOR SERVICES. This certificate applies ONLY to items of tangible personal property. A contractor may not use an exemption certificate to purchase the labor services of another contractor or subcontractor. Taxable labor services performed by a contractor ONLY be purchased without the Project Exemption Certificate issued by the department or its authorized agent