

Division of Taxation  
120 SE 10<sup>th</sup> Ave  
Topeka, KS 66612



Phone: 913-631-0296 X202

FAX: 866-743-4812

[www.ksrevenue.org](http://www.ksrevenue.org)

Samuel M. Williams,  
Secretary of Revenue

Department of Revenue

Sam Brownback, Governor

April 17, 2017

TO: Coordinators/Sponsors of Special Events - Craft Shows, Antique Shows, Farmers Markets, Gun Shows, Flea Markets, Fairs, Food Vendors, Coin Shows, Art Markets, Trade shows of all kinds, Swap Meets, Stamp Shows, Military Relic Shows, Gem and Mineral Shows, Card Shows, etc.

FROM: Kansas Department of Revenue (KDOR)

In general, all retail sales are subject to Kansas Retailer's Sales Tax. This includes businesses and individuals making retail sales of tangible personal property at Special Events like the one you are coordinating. Please ensure all vendors at your events comply with Kansas tax laws. Taxes collected at your event fund schools, roads, police and fire departments and other civic programs through State and local governments. Your collaboration is vital.

The following represents KDOR requirements of you as a sponsor/coordinator of any event held in KS:

- Cooperate fully with the Revenue Agent who is in contact with you.
- Furnish the agent with a list of all participating vendors within 14 days after the event. (Per KSA 79-3611.)
  - A sample vendors list is below.
  - Remit vendors list by mail: KDOR Special Events 13420 W 62nd Ter Shawnee, KS 66216, email: [kdor\\_special.events@ks.gov](mailto:kdor_special.events@ks.gov) or fax: 866-473-4812.
- Distribute the Event Packets furnished by KDOR to the vendors at your event.
  - Each packet includes:
    - Preprinted event return with instructions
    - Copy of the Event Sales Tax Certificate
    - Return envelope.
- Assure all vendors have a current sales tax certificate or an event sales tax certificate posted. (Per KSA 79-3608.)
- Assure all vendors are aware of the current state and local sales tax rate for the jurisdiction in which the event being held.
- Support KDOR agents if they ask a non-compliant vendor to leave the event.
- Assure vendors selling tangible personal property have their records from sales at the event available during event hours. (Per KSA 79-3609.)
- Additional information can be found at <http://www.ksrevenue.org/specialsalesevents.html>.

Sample Vendors List:

SHOW NAME: KDOR CRAFT SHOW				Date of Show: December 31, 2005		
First, Last Name	Business Name	Address	City, State, Zip Code	Email Address	Phone Number	Kansas Tax Number
John Doe	JD's Games	123 Woodard	Sam, KS 55555	<a href="mailto:JohnDoe@5555.net">JohnDoe@5555.net</a>	913-555-7834	

Thank you,

Lisa Leikam-Jones  
Revenue Agent  
913-631-0296 X202

**KANSAS Retailers' Event Sales Tax  
Special Instructions**

This packet is intended for vendors who only sell once or twice in Kansas each year. If you have received this packet and have a **Kansas sales tax number\***, please write your Kansas sales tax number on the voucher and return it in the envelope. If you do not have a Kansas sales tax number, please follow the directions below. Most vendors in Kansas are required to collect and remit sales tax, including not-for-profit groups. Sales tax helps to fund state and local governments in maintaining our roads, schools, police and fire departments and other civic programs.  
**BACKGROUND**

- **This return and tax account number is specific to the event that appears in the Business Name and Address box.**
- Use this return to remit your Kansas Retailers' Sales Tax only if you participate in no more than two special events per year in Kansas and do not have your own number. Also be sure to post your registration certificate.
- **You must file a return even if there were no taxable sales.**
- If you have sales from other endeavors, you are required to obtain your own tax account number by registering your business with the Kansas Department of Revenue.
- **The name and location of the event appears in the Business Name and Address box.**

**HELPFUL INFORMATION FOR COMPLIANCE**

- Contact us at [KDOR.Special.Events@ks.gov](mailto:KDOR.Special.Events@ks.gov) or call 785-207-1572 for assistance.
- **The Beginning & Ending Dates are for internal use only.**
- **To use this tax account you must remit your sales tax immediately after the event.**
- Write this Tax Account Number on your check or money order.
- Make a copy of the return for your records.
- **Make your check or money order payable to Retailers' Sales Tax and remit in the envelope provided or send to**
- **KDOR, Attn:Special Events, 13420 W 62<sup>nd</sup> Terr., Shawnee, KS 66216**
- Visit our web site at [www.ksrevenue.org](http://www.ksrevenue.org) for more information about special events tax bracket cards or forms.
- **Find allowable deductions at <http://www.ksrevenue.org/pdf/st16.pdf>**

**Completing the Kansas Retailers' Event Sales Tax Return**

**PART 1**

**LINE 1** - Enter the total gross receipts or sales for the event. Do not include the sales tax in this figure.

**LINE 2** - Enter the cost of tangible personal property consumed or used by you that was purchased without tax. For example, items removed from inventory and used by you.

**LINE 3** - Enter the total allowable deductions (if any). Find allowable deductions at <http://www.ksrevenue.org/pdf/st16.pdf>

**LINE 4** - Add lines 1 and 2, and subtract line 3. Enter the result on line 4.

**LINE 5** - Multiply line 4 by the appropriate tax rate percentage and enter the result on line 5.

**LINE 6** - Enter the total due in sales tax and remit immediately after event.

Cut and send with payment immediately after event.

<b>Event Sales Tax Return NOT FOR INTERNAL PROCESSING</b>		FOR OFFICE USE ONLY		1. Gross Sales/Receipts	.	
				2. Merchandise Consumed	.	
Tax Account Number SENK09327231F01		Due Date: 1/30/2019		3. Deductions	.	<b>Tax Rate</b> 8.750 %
Beginning Date 01/01/2018		Ending Date 12/31/2018		4. Net Sales	.	
		Jurisdiction Code BALDG		5. Net Tax	.	
				6. Total Due	.	
Business Name and Address				Payment		
Special Event City of Baldwin City Special Event 2018 City of Baldwin City Baldwin City				<b>*ENTER YOUR KANSAS SALES TAX NUMBER (IF NOT USING THE EVENT NUMBER)</b>		
Signature		Date				