

# Information Guide

**Identifying Information:** Offices of Specialty Therapists Self-Audit Fact Sheet  
**Tax Type:** Kansas Retailers' Sales Tax  
**Brief Description:** Offices of Specialty Therapists Self-Audit Fact Sheet  
**Keywords:**  
**Approval Date:** 12/22/2005

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**Body:**

KANSAS DEPARTMENT OF REVENUE  
 AUDIT SERVICES  
 OFFICES OF SPECIALTY THERAPISTS SELF-AUDIT FACT SHEET

<b>Offices of Specialty Therapists - Fact Sheet</b>	
<b>Purchases by Specialty Therapists:</b>	
<i>The taxability of purchases of tangible personal property and labor services by Specialty Therapy providers is summarized below. Sales tax should be paid to the vendor or accrued and paid directly to the State of Kansas. A properly completed exemption certificate should be provided to your vendor for all purchases made without tax.</i>	
Equipment used to provide specialty therapy including but not limited to: massage and acupuncture tables and chairs, electrotherapy devices, magnetic therapy equipment	Taxable
Robes, uniforms and smocks	Taxable
Items consumed in providing specialty therapy including but not limited to: gloves, face masks, hand soap and hand sanitizer, massage oils, creams, lotions, acupuncture needles and body muds	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Copiers, printers, and fax machines	Taxable
Laptop & desktop computers	Taxable
Calculators, printers and other similar equipment	Taxable
Promotional brochures, and advertising booklets	Taxable
Software & software upgrades and labor services to modify, alter, update or maintain software	Taxable
Customized software, software upgrades and labor services to modify, alter, update or maintain customized software - "customized" software = software originally developed for a single end user	Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods
Newspaper and magazine subscriptions, reference books and materials, forms, printed matter (including promotional brochures, etc.), business cards, notepads	Taxable

Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Advertising in newspapers, radio, television, etc.	Exempt
Items purchased to resale to customers including but not limited to: oils, lotions, pillows, herbal teas and foods, body scrubs, massage machines, pain relief products and vitamins	Exempt
Promotional items including but not limited to: calendars, mugs and items of clothing	Taxable
Complimentary items such as balloons, stickers, pens and candy	Taxable
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Shredding services	Exempt
Cleaning services, plant watering and care	Exempt
Trash removal	Exempt
Continuing Education courses	Exempt
Repair and remodeling labor services to real estate	Taxable
Labor services on original construction of new building or facility	Exempt
Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, security equipment, etc.	Taxable
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Professional services such as legal or accounting services	Exempt
Telephone Answering Services	Taxable
<b>Sales by Specialty Therapists:</b>	
<b><i>The taxability of sales of tangible personal property and labor services by Specialty Therapy providers is summarized below. The applicable sales tax must be collected unless the purchaser provides a proper exemption certificate.</i></b>	
Sale of tangible personal property purchased exempt for the purpose of resale. Such as: oils, creams, scrubs, body muds and washes, pillows, herbal teas and food, massage machines, pain relief products, vitamins	Taxable
Charges for providing specialty therapists services	Exempt

**Date Composed: 07/06/2006 Date Modified: 07/06/2006**