

**REQUEST FOR PROJECT EXEMPTION CERTIFICATE
PURSUANT TO K.S.A. 79-3606 (cc) OR K.S.A. 79-3606(hhhh)**

Kansas Department of Revenue
Office of Policy and Research
915 SW Harrison St.
Topeka, KS 66612-1588

Telephone: (785) 296-3081
FAX: (785) 296-7928

Date _____

It is requested that a Certificate of Exemption from sales tax be issued to the taxpayer for the following described project.

(A) Name of taxpayer: _____ EIN: _____

Business type: ☐ Corporation ☐ L.L.C. ☐ Limited Liability Partnership/Partnership ☐ Individual
☐ Other _____

(B) 1. Name of business which will operate the business facility (if different from the name listed on Line (A)):
_____ EIN: _____

Business type: ☐ Corporation ☐ L.L.C. ☐ Limited Liability Partnership/Partnership ☐ Individual
☐ Other _____

2. Location of business facility investment: _____
Street Number and Address

County: _____ City: _____ State: _____ Zip: _____

3. Mailing address of taxpayer (business) who will own and/or operate the business facility:

Box Number and/or Street Number and Name
City: _____ State: _____ Zip: _____

4. Email Address: _____

(C) Type of project: ☐ Original construction of a new facility ☐ Remodel or reconstruction of an existing facility
☐ Addition to an existing facility ☐ Additional machinery and equipment, not to include the purchase of a motor vehicle or trailer.

(D) **ATTACH** an explanation or list of improvements to be constructed, repairs or remodeling to be done, and machinery and equipment to be purchased.

(E) Describe specifically the type of business activity to be conducted by the taxpayer [name on Line (A)] at the business facility:

(F) Indicate the type of business conducted by the named taxpayer. **See instructions.**

☐ 1. **CERTIFIED BUSINESS-K.S.A. 79-3606(cc)**
The business has been certified by the Department of Commerce as meeting the eligibility criteria for the High Performance Incentive Program (HPIP). Attach a copy of the letter of certification.

☐ 2. **AGRICULTURAL BUSINESS-K.S.A. 79-3606(hhhh)**
The business must have a project with actual costs of \$50,000 or more and must be identified under the North American industry classification system (NAICS) subsectors ☐112112, ☐112120, ☐112210, ☐1123, or ☐1124, (see instructions).

(G) Is this project a result of working with officials of the state, county, or city government? Yes ☐ No ☐

If yes, provide the name of the agency and contact: _____

What will be the average annual wage for new (non-managerial) employees? _____

(H) List the name(s) and address(es) of the general contractor(s): _____

(I) Estimated project costs: Total _____ Construction costs: _____

Machinery and equipment costs: _____

(J) Contract date: _____ (K) Contract No.: _____

(L) Estimated completion date (not to exceed two years): _____

Taxpayer (please type or print)

Name of Authorized Representative (please type or print)

Signature of Authorized Representative

Title

Phone Number

INSTRUCTIONS

Certified Business-K.S.A. 79-3606(cc): An exemption from sales tax is allowed on all sales of tangible personal property or services purchased for the construction, reconstruction, enlarging or remodeling of a business that has been certified through the High Performance Incentive Program (HPIP). The sale and installation of machinery and equipment purchased for installation at the business shall also be exempt from sales tax.

Agricultural Business-K.S.A. 79-3606(hhhh): An exemption from sales tax is allowed on and after July 1, 2014 for all sales of tangible personal property or services purchased for the construction, reconstruction, enlarging or remodeling of a business identified under the North American industry classification system (NAICS) subsectors: 112112-Cattle Feedlots; 112120-Dairy Cattle and Milk Production; 112210 Hog and Pig Farming; 1123-Poultry and Egg Production; or 1124-Sheep and Goat Farming. This qualifying NAICS must be on file with the Kansas Department of Labor for your specific facility address that has been provided on this application. The sale and installation of machinery and equipment purchased for installation at the business shall also be exempt from sales tax. Only those projects that have total actual costs of \$50,000 or more will qualify.

- Line (A) Enter the name of the entity that will operate the business facility and claim the sales tax exemption, the employee identification number (EIN) and check the appropriate box identifying the business type.
- Line (B)(1) Enter the name and EIN of the business, if it is different than line (A), above, and check the appropriate box identifying the business type. If the taxpayer on line (A) operates under a Doing Business As (DBA) name, enter the DBA.
- Line (B)(2) Enter the location, including the county of the business facility where the investment is going to be made.
- Line (B)(3) Enter the complete mailing address of the taxpayer who will own and/or operate the above referenced business facility.
- Line (B)(4) Enter the email address of the authorized representative for the taxpayer.
- Line (C) Check the applicable box(es) that describe the project and attach required documentation.
- Line (D) Attach an explanation or list of improvements to be constructed, repairs or remodeling to be done, and machinery and equipment to be purchased.
- Line (E) Describe specifically the type of business activity to be conducted by the taxpayer at the business facility.
- Line (F) Indicate the type of business activity to be conducted at the business facility by the named taxpayer.
- Line (F)(1) **Certified Business-K.S.A. 79-3606(cc):** Certified business means a firm which is qualified by the Secretary of Commerce as meeting the eligibility criteria for the High Performance Incentive Program (HPIP) pursuant to K.S.A. 2003 Supp. 74-50,131. The firm must be entitled to the corporate tax credit established in K.S.A. 74-50,132 or must have received written approval for participation and has participated, during the tax year in which the exemption is claimed, in training assistance by the Department of Commerce under the Kansas industrial training (KIT), Kansas industrial retraining (KIR) or state of Kansas investments in lifelong learning program (SKILL). **ATTACH** a copy of the PD (project description) submitted to the Department of Commerce pre-identifying this investment as well as the initial correspondence from the Department of Commerce assigning the project number.
- Line (F)(2) **Agricultural Business-K.S.A. 79-3606(hhhh):** An agricultural business must be identified under the North American industry classification system (NAICS) subsectors: 112112-Cattle Feedlots; 112120-Dairy Cattle and Milk Production; 112210 Hog and Pig Farming; 1123-Poultry and Egg Production; or 1124-Sheep and Goat Farming. This qualifying NAICS must be on file with the Kansas Department of Labor for your specific facility address that has been provided on this application. Only those projects that have total actual costs of \$50,000 or more will qualify.
- Line (G) Check the applicable box and list the name of the organization and/or person you were contacted by and the average wage of the new (non-managerial) employees.
- Line (H) List the name and address of the general contractor if available. If a general contractor does not exist for this project, please attach a list of all the contractors/subcontractors (if available) involved in performing labor services or supplying materials for the project. Include in this list, the estimated project costs, contract date, contract number, and the estimated completion date for each contract.
- Line (I) Enter the estimated cost of the project.
- Line (J) Enter the date of the contract.
- Line (K) Enter the applicable contract number if available.
- Line (L) Enter the estimated completion date for this project. The Department requests that this period not extend beyond two years from the application date.
- Signature The name of the taxpayer as well as the authorized representative requesting the exemption should be typed or printed in the area provided. The authorized representative must also sign the request and provide a phone number where they can be reached during business hours.

Please complete and send to Kathleen Smith at the Kansas Department of Revenue at kathleen.smith@kdor.ks.gov and craig.vanwey@ks.gov.