



## CONTRACTOR AFFIDAVIT

**DIRECTIVE TO CONTRACTORS THAT RECEIVE THIS AFFIDAVIT:** The PEC (Project Exemption Certificate) Entity identified in Part I failed to secure a timely PEC for the listed construction project. It is attempting to secure a refund of the Kansas sales or use taxes that you paid or accrued on project materials, supplies, and labor services. While Kansas sales tax law does not require you to assist the PEC Entity in securing this refund, you may choose to do so by completing this affidavit and returning it, along with the required supporting documentation, to the PEC Entity identified in Part I.

### PART I – To be completed by the PEC Entity

1. PEC's Name and Address: \_\_\_\_\_  
\_\_\_\_\_
2. Nature of Project: \_\_\_\_\_  
(Roof repair, bathroom remodel, building addition, etc.)
3. Project Location: \_\_\_\_\_  
Street and City
4. Name of General Contractor on the Project: \_\_\_\_\_
5. Project's begin and end dates: \_\_\_\_\_

### PART II – To be completed by the General Contractor and Subcontractors

6. Your Business Name and Address: \_\_\_\_\_  
\_\_\_\_\_
7. Did you receive a copy of: 1) Instructions for a PEC Entity refund; and 2) Schedule of Purchase Invoices, along with this Contractor Affidavit? ☐ Yes ☐ No If no, please so indicate and return this form to the PEC Entity.
8. Do you wish to assist the PEC Entity in securing a refund of Kansas sales taxes that were paid because the PEC Entity did not secure a timely project exemption certificate? ☐ Yes ☐ No If no, please so indicate and return this form to the PEC Entity.
9. Approximate dates that you worked on the Project identified in PART I: \_\_\_\_\_
10. Approximate payment you received for your work on the Project: \$ \_\_\_\_\_
11. Your sales tax registration number (if you have one): \_\_\_\_\_

### PART III – Amount of Kansas Sales Tax You Paid or Accrued

- 12a. If you paid Kansas sales tax to your suppliers on materials and supplies used on the project, list your purchase invoices on List of Purchase Invoices and attach copies of those invoices to the list. Please state the total amount of Kansas tax that you paid on materials and supplies used on the Project: \$ \_\_\_\_\_ .
- 12b. If you file sales tax returns and remitted sales tax to the Kansas Department of Revenue on services performed on the project, please state the total amount of Kansas tax that you remitted on those services: \$ \_\_\_\_\_ .  
Please state the dates of the returns on which the tax was reported: \_\_\_\_\_ .
- 12c. If you file sales tax returns and report Kansas sales tax as a contractor-retailer and remitted sales tax to the Department of Revenue on items taken from inventory for use on the project, please state the total amount of Kansas tax that you accrued: \$ \_\_\_\_\_ . Please state the dates of the returns on which the tax was reported: \_\_\_\_\_ .

**PART IV – Affidavit of Contractor's Owner or Corporate Officer****AFFIDAVIT**

I certify under penalties of perjury that:

- (a) to the best of my knowledge, all of the information and statements made in this Affidavit are true and correct,
- (b) all of the taxes included in this Affidavit were paid to vendors or accrued by the contractor; and,
- (c) the contractor has not claimed, and will not claim, a refund or credit for the same taxes included in this Affidavit.

\_\_\_\_\_  
Affiant's Signature

\_\_\_\_\_  
Date

STATE OF KANSAS )  
 ) SS:  
COUNTY OF \_\_\_\_\_ )

This Contractor Affidavit was acknowledged before me on \_\_\_\_\_, 20\_\_\_\_ by

\_\_\_\_\_  
Name of Affiant

as \_\_\_\_\_

\_\_\_\_\_  
Official Capacity (owner, officer, partner, etc.)

Notary Public: \_\_\_\_\_

My appointment expires: \_\_\_\_\_

Please list the invoices that you received from retailers who sold you materials and supplies for the Project. These invoices should be copied and attached to this schedule. If you believe that all of your purchase invoices cannot be listed on this one-page form, please make additional copies.

[illegible]

# HOW TO SUBMIT A PEC ENTITY REFUND APPLICATION

## GENERAL INSTRUCTIONS

This Refund Application is for use by a PEC Entity that is entitled to secure a project exemption certificate but failed to do so in a timely manner. A "PEC Entity" is an entity, such as a political subdivision, school, church, or zoo, that qualifies for exemption under K.S.A. 2005 Supp. 79-3606(d), (e), (xx), (aaa), or (ccc).

K.A.R. 92-19-66e(n) provides that a PEC Entity that fails to secure a timely PEC for a construction project may seek a refund of the Kansas sales tax that was paid or remitted by the Project's general contractor and subcontractors (collectively "contractors" hereafter) on their materials, supplies, and labor charges for the project in question. To establish the refund amount, the PEC Entity must file a completed Refund Application, along with the supporting documentation that it secured from its contractors, with the Department of Revenue. The Refund Application must be filed within three years of the date that the tax was paid or remitted by the contractors on the project.

**WHERE TO FILE:** The PEC Entity should send the completed Refund Application, Contractor Affidavits, and any additional supporting documentation to:

Kansas Department of Revenue  
Audit Services/Sales Tax Refunds  
PO Box 3506  
Topeka KS 66601-3506

**STEPS THAT A PEC ENTITY MUST TAKE:** The PEC Entity must complete the Refund Application and Part A the Contractor Affidavit. The PEC Entity must contact the contractors that worked on the project and provide them with a copy of the Contractor Affidavit with Part A completed, a copy of these instructions, and a blank copy of the Schedule of Purchase Invoices. The PEC Entity's completion of Part A of the Affidavit will identify the project in question for the contractor.



**NOTE:** *Kansas law does not require contractors to assist a PEC Entity in documenting the Entity's sales tax refund claim. If a contractor cannot provide or refuses to provide the required documentation, the department cannot refund the taxes that were paid or accrued by that contractor.*

The PEC Entity must secure a completed Contractor Affidavit from each participating contractor along with copies of any supporting invoices and other documents. Once the PEC Entity has compiled all of this material, it must be mailed to the department at the address provided above. The department will return the material it receives from a PEC Entity if the Refund Application or a Contractor Affidavit is incomplete or if the affiant's signature on the Application or Affidavit has not been notarized.

**STEPS THAT A PARTICIPATING CONTRACTOR MUST TAKE:** Each contractor should receive a Contractor

Affidavit with Part A completed, a copy of these instructions, and a blank copy of the Schedule of Purchase Invoices. A contractor that chooses to assist the PEC Entity in securing a refund should complete Parts II through IV of the Contractor Affidavit and the Schedule of Purchase Invoices, if necessary. The contractor must provide a copy of each invoice listed on the Schedule and proof tax was paid for those invoices. The contractor should return the completed Contractor Affidavit and supporting materials to the PEC Entity — not to the department.

**INSTRUCTIONS FOR COMPLETING LINES 12a THROUGH 12c:** How a contractor completes Lines 12a through 12c in Part III will depend on whether the business accounts for sales tax as a contractor or as a contractor-retailer. (See *EDU-26, Sales Tax Guidelines for Contractor and Contractor-Retailers*.)

**Businesses that account for sales tax as a contractor:** A participating contractor should fill out the Schedule of Purchase Invoices and state the total amount of sales taxes paid on the Line 12a. If a contractor filed sales tax returns and reported tax on the labor services performed on the project, it should state that amount on Line 12b and indicate the date of the returns when the tax was reported.

**Contractor-retailers:** A participating contractor-retailer should complete Line 12c by stating the amount of Kansas sales tax that it reported to the department on its sales tax returns as material and supplies taken from inventory and used on the project. (See *ST-16 return, Part I, Line 2; ST-36 return, Part III, Column 3*.) The contractor-retailer should indicate the date of the returns when the tax was reported. Contractor-retailers that reported sales tax on labor services performed on the project should complete Line 12b of the Contractor Affidavit by entering the amount of taxes paid to the department on labor services. If a contractor-retailer paid sales tax to retailers for some of the materials and supplies used on the project, the contractor-retailer should list the invoices on the Schedule of Purchase Invoices and state the total amount of sales taxes that was paid on the Line 12a and proof tax was paid for those invoices.

As stated above, contractors and contractor-retailers that complete Line 12a of PART III must copy all of the purchase invoices that are listed in the Schedule of Purchase Invoices and provide the copies to the PEC Entity, along with the Schedule and completed Contractor Affidavit. The Affiant's signature on the Contractor Affidavit MUST be notarized.

## TAXPAYER ASSISTANCE

If you have questions about completing the forms contained in this publication, call (785) 296-7108 to speak with a customer representative. If you prefer, you may fax information to 785-296-0531 or send an e-mail to: [Audit.Funds@kdor.ks.gov](mailto:Audit.Funds@kdor.ks.gov)