

# Information Guide

**Identifying Information:** Janitorial Services Self-Audit Fact Sheet

**Brief Description:** Janitorial Services Self-Audit Fact Sheet  
**Approval Date:** 12/06/2005

**Body:**

KANSAS DEPARTMENT OF REVENUE  
AUDIT SERVICES  
JANITORIAL SERVICES SELF-AUDIT FACT SHEET

## Janitorial Services

All Janitorial Service providers must pay tax on purchases of tangible personal property or equipment and collect tax on sales of services as shown.

### Purchases by Janitorial Services:

All materials, supplies, tools, or other equipment and specialty equipment for use in providing various contract cleaning services	Taxable (tax must be paid at the time of purchase)
Items purchased to fulfil cleaning service contracts, such as soap, paper towels, toilet paper, deodorizer items, etc.(items left at client location	Taxable
Safety equipment - Gloves, safety glasses, burn suits, ear plugs, etc	Taxable
Cleaners, brooms, mops, cleaning rags, dusters, etc. (items for your use to complete the cleaning for your clients)	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, calculators	Taxable
Software & software upgrades and labor services to modify, alter, update or maintain software.	Taxable
Chemical applications, including lawn fertilization, application of ice melt chemicals, pest control services	Taxable
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
Security cameras and other security equipment	Taxable
Office utilities, job site utility charges	Taxable
Professional services such as accounting or legal services	Exempt
Promotional items including but not limited to: calendars, mugs and articles of clothing	Taxable
Complimentary items such as balloons, stickers, pens and candy	Taxable
Bottled water, softdrinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Shredding services	Exempt
Purchase or Lease of real estate, Insurance	Exempt
Repair and remodeling labor services to real estate	Taxable
Warranty or service agreements for real estate maintenance when the contract involves the application of tangible personal property per contract	Taxable
Other contractor services (other contractor should bill you the appropriate tax due)	Taxable
Parts & labor services for 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
Wax	Exempt

## Sales made by Janitorial Services

Company vehicles

Taxable "isolated or occasional sales," the buyer is required to pay the sales tax upon registration

Labor services for cleaning a building or facility (sweeping floors, vacuuming, dumping or removal of trash, dusting, washing windows, etc.

Exempt

Labor services performed on a facility qualifying as a residence

Exempt

Labor services to apply wax or polishing of floors and charges for the wax

Taxable

Labor services for carpet shampoo service

Exempt

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