

Taxable Sales for the Master Gardener Group by County Extension Office Personnel

1. If items are sold by **County Extension Personnel** for the Master Gardener Group where sales taxes must be charged (see list in Financial Guidelines for Affiliated Groups or contact the County Extension Office), the County Extension Personnel selling the items must determine in advance whether they should sell the items pre-tax or post-tax and calculate the applicable sales tax rate (see Tax Calculator Instructions).
 - The pre-tax option allows you to add sales taxes to the sale price of item(s). For example, if the sale price of the item is \$10.00, you would add sales tax of \$0.85 (assuming the sale took place in Little Rock) for a total price of \$10.85.
 - The post-tax option allows you to set a price that includes or imputes the sales taxes. For example, if you wanted to charge an even \$10.00 so that you did not have to handle change, that \$10.00 would include the sales taxes.
2. **If the money for the items sold is to be deposited in the County Office Depository Account**
 - A. **The County Extension Personnel will:**
 - Collect the sales amount plus the sales tax
 - Complete the Record of Sales form
To complete the Record of Sales form:
 - Enter Location of Sale-city and county on the top line of the Record of Sales form
 - Enter Applicable Sales Tax Rate on the second line of the Record of Sales form
 - Enter the Date, Total Net Sales, Sales Tax Collected, and Total Amount Collected for each sale in the table in the middle section of the Record of Sales form
 - Send a copy of the completed Record of Sales form and the money for the sale to the County Extension Office Support Personnel
 - B. **The County Extension Office Support Personnel will:**
 - Write a receipt from the Extension Service receipt book to the County Extension Personnel for the amount of money collected
 - Deposit the money in the County Office Depository Account
 - Record the deposit in the Master Gardener Group Account in Quicken
 - Transfer the sales tax portion of the money out of the Master Gardener Group Account and into the Sales Tax Liability Account in Quicken
 - Send a copy of the Record of Sales form to the Master Gardener Group Treasurer
3. **If the money is to be deposited in the Master Gardener Group Bank Account when items are sold**
 - A. **The County Extension Personnel will:**
 - Collect the sales amount plus the sales tax
 - Complete the Record of Sales form
To complete the Record of Sales form:
 - Enter Location of Sale-city and county on the top line of the Record of Sales form
 - Enter Applicable Sales Tax Rate on the second line of the Record of Sales form
 - Enter the Date, Total Net Sales, Sales Tax Collected, and Total Amount Collected for each sale in the table in the middle section of the Record of Sales form
 - Send a copy of the completed Record of Sales form and the money to the Master Gardener Group Treasurer
 - B. **The Master Gardener Treasurer will:**
 - Follow the Group guidelines for depositing and processing the money
 - Send a check from the Master Gardener Group bank account for the sales taxes and a copy of the completed Record of Sales to the County Extension Office Support Personnel
 - C. **The County Extension Office Personnel will:**
 - Write a receipt for the amount of money for sales taxes received from the Master Gardener Group Treasurer out of the Cooperative Extension Service receipt book and send it to the Master Gardener Group Treasurer
 - Deposit the money for the sales taxes in the County Depository Account
 - Record the deposit in the Master Gardener Group Account in Quicken
 - Transfer the sales tax portion out of the Master Gardener Group Account and into the Sales Tax Liability Account in Quicken
4. **At least quarterly** (more often if there is a large amount of sales taxes collected), the **County Extension Office Support Personnel will:**
 - Complete a County Sales Tax Report for all events where sales tax has been collected
To complete the County Sales Tax Report:
 - Enter the county name and time period for the report in the appropriate line on the left-hand side of the top of the County Sales Tax Report
 - Enter the County orgn number on the second line on the right-hand side of the County Sales Tax Report
 - Enter each Event, the Location of Event, Net Sales, Taxes, and Total Collected in the appropriate cells in the table in the middle section of the County Sales Tax Report
 - Put your name on the line next to Prepared by: at the bottom of the County Sales Tax Report
 - Put your phone number on the line next to Phone # at the bottom of the County Sales Tax Report
 - Send a check made payable to the University of Arkansas Cooperative Extension Service for the sales tax funds collected and the County Sales Tax Report to the Financial Services Office
 - Record the check for the sales taxes in the Sales Tax Liability Account in Quicken