

Taxable Sales by the Master Gardener Group

1. If items are sold by 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 Master Gardener Group must determine in advance whether they want to sell their items pre-tax or post-tax, calculate the applicable sales tax rate (see Tax Calculator Instructions or contact the County Extension Office), and communicate that information to the persons conducting the sale.
 - 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. At the sale, the **Master Gardener Group** will collect the sales amount plus the sales tax and remit the money to the Master Gardener Group Treasurer.
3. **If the money for the items sold is to be deposited into the County Office Depository Account**
 - A. **The Master Gardener Group Treasurer will:**
 - 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 for the amount of money received from the Master Gardener Group Treasurer
 - Send the receipt to the Master Gardener Group Treasurer
 - 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 in Quicken
4. **If the money for the items sold is to be deposited in the Master Gardener Group Bank Account**
 - A. **The Master Gardener Treasurer will:**
 - 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
 - Follow the Group guidelines for depositing and processing the money
 - Send a copy of the completed Record of Sales form and a check from the Master Gardener Group Account for the **sales taxes only** to the County Extension Office Support Personnel
 - B. **The County Extension Office Support Personnel will:**
 - Write a receipt for the amount of money received from the Master Gardener Group Treasurer for the sales taxes
 - Send the receipt to the Master Gardener Group Treasurer
 - Deposit the money for the sales taxes 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 in Quicken
5. **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