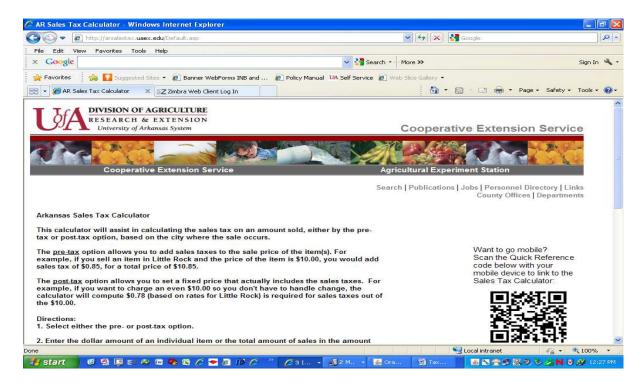
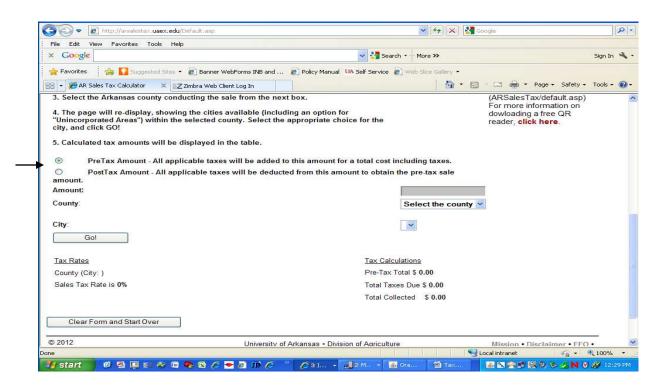
1. Open an Internet Explorer Session and type in the URL as follows:

http://arsalestax.uaex.edu/Default.asp

or select the link for the Sales Tax Calculator on the Master Gardener website.



2. Determine whether you want to use the pre-tax option or the post-tax option for calculating the sales taxes and choose the button next to that option.



Pre-Tax Option

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.

Post-Tax Option

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.

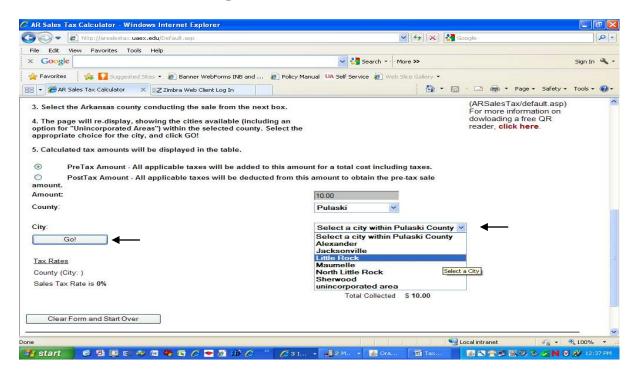
3. Enter the sale price of the item in the box next to Amount.



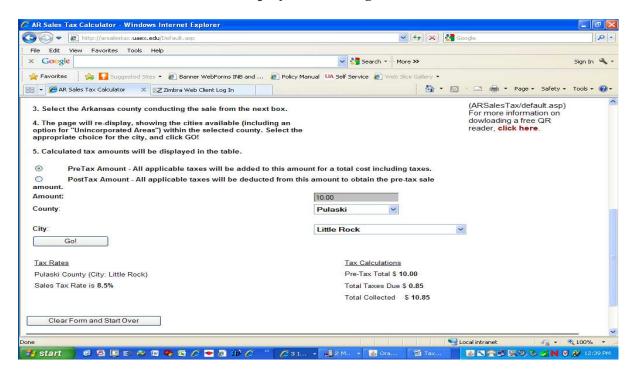
4. Choose the arrow next the box that says "Select the county" scroll down, and select the county where the merchandise is being sold.



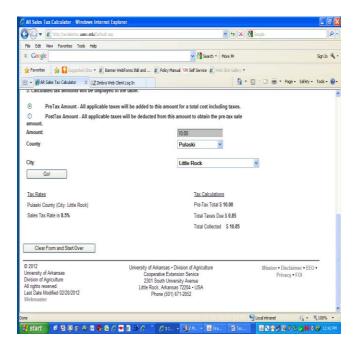
5. Once you have selected the county, the calculator will re-display and ask you to "Select a city within the XXXXX County." Choose the arrow next to the box and select either one of the cities or the unincorporated area, then select the Go button.



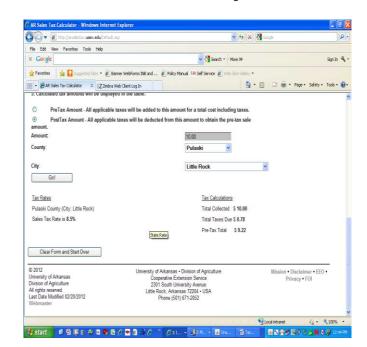
6. The calculator will re-display again and show the County, City, and Sales Tax rate on the left-hand side of the screen. The Pre-Tax or Post-Tax Total, Total Taxes Due, and Total Collected amounts will be displayed on the right-hand side of the screen.



Pre-Tax Example



Post-Tax Example



Sale Amount	\$10.00	Total Collected	\$10.00
Total Tax Amount	85	Total Tax Amount	78
Total Collected	\$10.85	Sale Amount	\$9.22