Northwest Iowa Community College is offering two informational sales tax sessions to help you understand Iowa sales tax. Mary Forristal will be teaching the classes. Mary is a past Iowa Department of Revenue Tax Specialist with over 8 years of experience in teaching tax courses. Her classes are designed to provide an introduction to sales tax topics for small businesses and to also provide specialized training for those individuals that need more in depth knowledge. She welcomes questions in each session. Mary graduated from the University of Northern Iowa with a BA in Business Management and is an Enrolled Agent.

# 1 -- Iowa Sales and Use Tax -- Thursday, May 2 from 10:00 am – 12:00 pm in Room 339C, Section #35371. Cost: $39
Topics include:
- Defining "sales" and "use" taxes
- Types of permits issued and when you need each
- What is subject to sales and use taxes
- Common exemptions and use of exemption certificates
- When and if local option tax applies
- How and when to complete forms and make payments
- Resources available for assistance

#2 Iowa Construction Contractors' Sales & Use Tax – Thursday, May 2 from 1:00 pm – 3:00 pm in Room 339C, Section #35369. Cost: $39
This class is geared to construction contractors in Iowa. Topics include:
- Defining “sales” and “use” taxes
- Who is responsible for “paying” taxes (and who must collect taxes)
- What is subject to sales and use taxes
- When and if local option taxes apply
- When a job is taxable (and when it is NOT)
- Options available to contractors
- Use of exemption certificates
- Construction contractors with exempt entities
- How and when to complete forms and make payments
- Resources available for assistance

To preregister: Call Northwest Iowa Community College at 712-324-5061 or 800-352-4907 and ask for Continuing Education.