

**CHECKLIST FOR COLLECTING AND REMITTING SALES TAX**

Whether or not Pennsylvania's 6% sales tax is collected on an item is determined by checking the Retailers' Information booklet, REV-717, available from the Department of Revenue website at [www.revenue.state.pa.us](http://www.revenue.state.pa.us). The publication lists items by category.

Some common items sold by Friends Groups:

| <b><i>Taxable</i></b>                     | <b><i>Nontaxable</i></b> |
|---|--------------------------|
| Soft drinks and sports drinks (pp. 18/19) | Ice (pp. 18/19)          |
| Food (pp. 18/19)                          | Firewood (p. 35)         |
| Books (p. 22)                             | Water (pp. 18/19)        |
| Souvenirs (p. 32)                         | T-Shirts (p. 15)         |
|   |                          |

Friends Groups must collect sales tax and report all sales to PPF in time for sales to be reported by PPF to the PA Department of Revenue in the appropriate quarter:

First quarter (January through March) sales reported to PPF before April 10

Second quarter (April through June) sales reported to PPF before July 10

Third quarter (July through September) sales reported to PPF before October 10

Fourth quarter (October through December) sales reported to PPF before

January 10

First quarter payments are made by PPF on April 20, second quarter on July 20, third quarter on October 20, and fourth quarter on January 20 for October-December.

Sales are reported using the standard PPF revenue form which ask for a breakdown of non-taxable sales, taxable sales, and tax collected.

To help track sales, PPF has standard multiple-part sales receipts that can be supplied to the Friends Group upon request.