

SALES & USE TAX ASSISTANT – BASIC



Modules	Submodule
Introduction to Sales & Use Tax	Overview of sales tax and use tax in the US
	Difference between sales tax and use tax
	Why sales and use tax matter for businesses
	Role of state and local tax authorities
Basic Sales & Use Tax Framework (US)	State-based nature of sales tax in the US
	Origin-based vs destination-based tax concepts
	Taxable vs non-taxable transactions
	Overview of nexus (basic understanding)
Taxable Goods & Services	Common taxable goods
	Non-taxable and exempt items
	Taxability of services (basic overview)
	Industry-specific taxability differences
	Basic framework to determine taxability of transactions (goods vs services vs digital/SaaS)
	Introduction to how taxability varies across states (conceptual awareness)
Sales Tax Registration & Permits	Purpose of sales tax registration
	Seller's permit basics
	When businesses need to register
	Multi-state registration overview
Use Tax Basics	What triggers use tax
	Difference between collected tax and self-assessed tax
	Common use tax scenarios
	Business purchases subject to use tax
Exemption Certificates (Basic)	Purpose of exemption certificates
	Common certificate types: • Resale certificates • Exempt entity certificates
	Basic validation and recordkeeping
	Common certificate-related errors
Sales Tax Calculation & Application	How sales tax is calculated
	State and local rate components
	Applying tax to invoices and transactions
	Rounding and basic calculation issues
Sales & Use Tax Returns – Basics	Overview of periodic filing requirements
	Monthly, quarterly, and annual filing cycles
	Basic return structure
	Payment and remittance process
Recordkeeping & Documentation	Maintaining sales records
	Purchase records for use tax
	Invoice and exemption certificate retention
	Importance of audit-ready documentation

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Common Sales & Use Tax Errors	Charging incorrect tax rates
	Missing use tax accruals
	Incomplete exemption documentation
	Filing and payment mistakes
Sales Tax Software & Tools (Basic)	Overview of sales tax tools and systems
	Using Excel for basic tax tracking
	Introduction to ERP/accounting system tax fields
	Data organization basics
Audit Awareness & Compliance Basics	Why sales tax audits happen
	Common audit triggers
	Basic audit support documentation
	Importance of accurate filings
Client / Internal Communication (Basic)	Requesting tax-related information
	Communicating filing needs and deadlines
	Following up on missing documents
	Escalating issues appropriately
Practical Case Studies & Examples	Basic sales tax transaction examples
	Simple use tax scenarios
	Exemption certificate examples
	Common real-world filing situations