

CMI - Sales Tax - Application Education Point Checklist

The following checklist is designed to assist you in evaluating your eligibility. Applicants must earn at least 25 points to sit for the CMI exam.

Requirement	Description	Point Value towards Application
<input type="checkbox"/> Requirement 1	Current IPT Sales Tax Member	0
<input type="checkbox"/> Requirement 2	Completed a minimum of five years varied full-time sales and use tax experience Applicants without a college degree receive 1 point for each full-time year of sales and use tax work experience beyond the minimum five-year requirement.	10 maximum (for years of experience combined with college - see brochure for details.)
<input type="checkbox"/> Requirement 3	Successfully completed or challenged Sales Tax School II	0
<input type="checkbox"/> Requirement 4	Successfully completed an additional approved IPT program of at least 12 Continuing Education hours in length	0
<input type="checkbox"/> Requirement 5	Other Approved Professional Education	25 required from the following:

Years of College (Degree?) _____	10 maximum (see brochure for explanation)
Advanced Degree	5 maximum
Professional Designation (such as CPA)	5 maximum
Approved Sales Tax Related Courses	5 maximum per course

- 1) Successful completion of sales and use tax, gross receipts tax, excise tax, accounting, auditing, statistics, tax research, or other related courses administered by recognized professional and educational organizations and approved by the Professional Designation Committee. Each course must have a minimum of 25 hours of instruction and a written examination. A maximum of 5 points will be allowed per course.
- 2) Attendance at other sales and use tax-related courses, seminars, etc. (report writing, audit review, systems analysis). **Courses must be a minimum of 6 hours in length to be awarded points.** Points awarded are based on type of program and actual number of instructional hours. A maximum of 3 points will be allowed per course.
- 3) Attendance at additional IPT programs, such as Sales & Use Tax Symposia, conferences, seminars or Advanced Sales & Use Tax Academies (not included in 3 and 4 above). A maximum of 5 points will be allowed per program.

Items (1) through (3) above are not intended to exclude other possible qualifying designations or courses of instruction. The Professional Designation Committee will screen applications and make decisions on points based upon evidence offered for consideration by the candidate. **Non-IPT courses submitted for consideration must include a descriptive copy of the program indicating which sessions were attended as well as a certificate of completion indicating education hours awarded.**