

Hello,

In 2025, the IPT Board of Governors approved the addition of a third Sales Tax School to complement the organization's offering of courses in sales tax education. Based on consistent feedback from Sales Tax School I and Sales Tax School II registrants over the past several years, it became increasingly apparent that an additional and advanced sales & use tax education School was warranted. Under the auspices of Past President Allan Wells, CMI, and First Vice President Jeff McGhehey, CMI, a committee, chaired by Leslie Hahn, CMI, CPA, progressed quickly in producing a School that will be offered in 2027 for the first time. Expanding on topics presented in Sales Tax School I and Sales Tax School II, the newest School will offer a comprehensive curriculum that focuses on case study models. Working in conjunction with the Chairs of School I and School II, the committee is poised to offer a program that meets the educational expectations of the Institute and its members.

Below is a recap of each Sales Tax School for next year, as well as revised CMI testing requirements as approved by the Board of Governors.

Sales Tax School I: This School will provide a foundational basis in sales & use taxation, focusing on professionals new to this tax discipline. Sales Tax School I will be based on practical applications with an introduction of basic sales & use tax principles and skills. The program will be offered February 22-26, 2027, at the Georgia Tech Hotel & Conference Center in Atlanta, GA.

Sales Tax School II: Following upon the foundational teachings of Sales Tax School I, this School will focus on the theoretical applications in sales & use taxation by providing an enhanced teaching experience in audit management and administrative appeals as well as deep dives across industry-specific topics. The School will be geared towards attendees with at least four years of experience in sales & use taxation. School I will be a prerequisite unless registrants challenge it by successfully completing an online competency examination. Sales Tax School II will be offered April 26-30, 2027, at the Georgia Tech Hotel & Conference Center in Atlanta, GA.

Sales Tax School III: The third component of sales & use tax education will be Sales Tax School III, set for July 26-30, 2027. This School will feature case studies in audit and due diligence, department management and practice, and advisory applications within business settings or client interactions. Building on the foundational and theoretical applications of Sales Tax Schools I and II, this School will provide attendees with a direct, hands-on approach in sales & use tax management. Sales Tax School II is a prerequisite to

attend this School. The site of the program is set for the Georgia Tech Hotel & Conference Center in Atlanta, GA.

Preliminary plans are to shift some content from School I to School II and other content from School II to School III. If you previously and successfully completed School II before 2027, you will have met the prerequisite to attend School III; however, some content may be redundant to that provided in prior School II programs.

For anyone pursuing the CMI - Sales Tax professional designation, the Board has set new requirements that include successfully completing Sales Tax School III. Effective January 1, 2027, applicants who first attend and complete Sales Tax School II in 2027 and thereafter, must attend Sales Tax School III in the pursuit of the CMI - Sales Tax designation. The additional IPT program requirement will drop to one from the current two-program attendance requirement. This change is now consistent with the requirements set forth for candidates pursuing the CMI - Property Tax professional designation in that two advanced Schools and one additional IPT program are required to fulfill the designation's educational mandate.

Please note that if an applicant has successfully completed Sales Tax School II before 2027, including the 2026 School, they will be grandfathered in under the previous education requirements and are not required to attend Sales Tax School III; however, attending Sales Tax School III will count as an additional IPT program.

On behalf of IPT President Donald L. Lippert, Jr., CMI, and the Board of Governors, I thank Leslie and her committee for their relentless dedication in the creation of IPT's newest School.

Thank you,

Chris G. Muntifering, CMI
IPT Executive Director