

Student \_\_\_\_\_

Date \_\_\_\_\_

Class \_\_\_\_\_

Instructor \_\_\_\_\_

# SECTIONS 6-1, 6-2 Sales Tax and Total Purchase Price

Many state, county, and city governments charge a sales tax on certain items or services that you buy. The sales tax rate is usually expressed as a percent. Most stores give you a sales receipt as proof of purchase. The receipt shows the selling price of each item or service you purchased, the total selling price, the sales tax (if any), and the total purchase price.

$$\text{Sales Tax} = \text{Sales Tax Rate} \times \text{Total Selling Price}$$

$$\text{Total Purchase Price} = \text{Total Selling Price} + \text{Sales Tax}$$

1. A store in Madison, Wisconsin, advertised an HDTV for \$1,224.95.
  - a. What is the sales tax if the combined state and city rate is 6 percent? \_\_\_\_\_
  - b. What is the total purchase price? \_\_\_\_\_
2. Ramon Escalante purchases a digital camera for \$399.99 in Omaha, Nebraska, where the sales tax rate is 5.75 percent.
  - a. What is the sales tax? \_\_\_\_\_
  - b. What is the total purchase price? \_\_\_\_\_
3. Tikia Garrow purchased fishing gear from a store in Toledo, Ohio, where the tax rate is 6.25 percent. She purchased a spinning combo rod and reel for \$59.99, 4 spinner baits at \$5.49 each, 3 lures for \$3.89 each, and a landing net for \$24.99. What is the total purchase price, including sales tax? \_\_\_\_\_
4. Ling Garn purchased 4 tires at \$129.99 each, 2 sheepskin car seat covers at \$79.89 each, a battery for \$89.88, a muffler for \$87.50, and 2 shock absorbers for \$49.95 each. The sales tax rate is 4.75 percent. What is the total purchase price, including sales tax? \_\_\_\_\_
5. You purchase a \$205.00 camera, a case for \$23.89, a wide-angle lens for \$127.88, and a zoom lens for \$189.89. The sales tax rate is 6.0 percent.
  - a. What is the total price of your purchases before sales tax? \_\_\_\_\_
  - b. What is the sales tax on your purchases? \_\_\_\_\_
  - c. What is the total purchase price? \_\_\_\_\_

Complete the following sales receipts.

6.	Foil	\$2.88
	Tissue	1.83
	Aspirin	3.59
	Cat food	6.51
	Bleach	.97
	Pantyhose	3.89
	Towels	1.89
	Soap	1.59
	SUBTOT	_____
	TX 6%	_____
	TOT PUR PR	_____

7.	Paint	\$18.90
	Paint	18.90
	Paint	18.90
	Brush	7.89
	Brush	3.29
	Roller	9.49
	Thinner	4.39
	Dropcloth	2.29
	SUBTOT	_____
	TX 5.5%	_____
	TOT PUR PR	_____

8.	Blouse	\$39.98
	Shirt	24.00
	Skirt	54.98
	Shoes	39.98
	Slacks	49.95
	Tie	16.50
	Socks	6.00
	Belt	17.00
	SUBTOT	_____
	TX 8%	_____
	TOT PUR PR	_____

## **SECTIONS 6-3, 6-4** Unit Pricing and Comparison Shopping

Many grocery stores give unit pricing information for the products they sell. You can use this information to determine which size of a product is the better buy based solely on the price. The unit price of an item is its cost per unit of measure or count.

$$\text{Unit Price} = \frac{\text{Price per Item}}{\text{Measure Count}}$$

1. Willis Rusch recently purchased a 5-pound box of treats for his dog. The total purchase price was \$4.87. What was the price per pound? \_\_\_\_\_
2. Leslie Thompson purchased a 64-oz bottle of juice for \$2.07. What is the price per ounce? \_\_\_\_\_
3. Thirza Bernel wants to purchase some detergent. A 100-oz bottle costs \$2.97 and a 200-oz bottle costs \$5.78.
  - a. What is the unit price of each per ounce?  
\_\_\_\_\_
  - b. Which is the better buy? \_\_\_\_\_
4. Boris Kruse wants to purchase some sport drink. A 64-ounce bottle costs \$2.07, a 32-oz bottle costs \$1.17, and an 8 pack of 20-oz bottles costs \$5.47.
  - a. What is the unit price of each per ounce?  
\_\_\_\_\_
  - b. Which size is the best buy? \_\_\_\_\_
5. Yoon Weng wants to purchase some potato chips. A 1<sup>3</sup>/<sub>4</sub>-oz bag costs \$0.50, a 6-oz bag costs \$1.00, and a 12-oz bag costs \$1.88.
  - a. What is the unit price of each per ounce?  
\_\_\_\_\_
  - b. Which size is the best buy? \_\_\_\_\_
6. You are shopping for soda in the Food Town Supermarket. Soda is priced as: three "12-pack, 12-oz cans" for \$9.00 or three "6-pack, 24-oz plastic bottles" for \$9.00. What size is the best buy? \_\_\_\_\_
7. A store has a special price on "1/5 Cut Color Hanging Folders" 25 to a box. The regular price is \$7.49 per box. The special price is "Buy 2, Get 1 Free."
  - a. What is the unit price per folder of 1 box? \_\_\_\_\_
  - b. What is the unit price on the special offer? \_\_\_\_\_
  - c. Which is the better buy? \_\_\_\_\_
8. You are purchasing cotton swabs that come in 2 different sized containers. One box contains 300 swabs for \$2.99 and the other box is specially marked at 30 percent more swabs for the same price. How much will you save per swab by buying the larger box? \_\_\_\_\_

## SECTION 6-5 Coupons and Rebates

Manufacturers, stores, and service businesses offer customers discounts through coupons and rebates. Manufacturers' or store coupons are redeemed at the time of purchase. Manufacturers' rebates are obtained by mailing in a rebate coupon along with the sales slip and the U.P.C. (Universal Product Code) label from the product.

$$\text{Final Price} = \text{Total Selling Price} - \text{Total Savings}$$

1. Jesse Aranud purchased a half gallon of ice cream for \$4.69. He had a store coupon for \$1.00. What is the final price of the ice cream? \_\_\_\_\_
  
2. Bertha DeVys had the oil changed in her company car. She had a \$3.00 off coupon from the Grease Monkey oil change service. The regular price of an oil change is \$29.99. What is the final price? \_\_\_\_\_
  
3. Lamont Gatling purchased a phone answering system for his home office. The list price was \$99.86. He also purchased a 12-foot handset cord for \$8.95 and 50 feet of telephone wire for 45¢ per foot. He received a \$5.00 rebate on the phone system and had a store coupon for \$1.00 off each accessory. If he paid a 6 percent sales tax on the final price, how much did he pay? \_\_\_\_\_
  
4. A Thanksgiving Day promotion included a \$1.00 mail-in rebate for the purchase of a turkey weighing at least 20 lbs. Esther Rothert purchased a 22-lb turkey for \$1.79 a pound. What did it cost her after the rebate if an envelope costs 15¢ and a stamp costs 39¢? \_\_\_\_\_
  
5. A Fourth of July promotion included a \$5.00 mail-in rebate for the purchase of a picnic cooler and a store coupon for 50¢ off the price of a case of 24 cans of soda. For the company picnic, Carl Rhiel purchased a 48-quart cooler for \$32.99 and a case of soda for \$6.99. What did it cost him after the rebate if an envelope costs 15¢ and a stamp costs 39¢? \_\_\_\_\_
  
6. A laptop computer sells for \$2,149.99 and has a mail-in rebate for \$200. What is the cost after the rebate if an envelope costs 15¢ and a stamp costs 39¢? \_\_\_\_\_
  
7. If you purchase business software for \$69.95 and anti-virus software for \$49.95, you get a \$20 mail-in rebate for the business software and a \$30 mail-in rebate for the anti-virus software.
  - a. If each envelope costs 20¢ and each stamp costs 39¢, what is the total cost after the rebates? \_\_\_\_\_
  - b. How much is the actual rebate after your expenses? \_\_\_\_\_

## SECTIONS 6-6, 6-7 Markdown and Sale Price

Stores often sell products at sale prices that are lower than their regular selling prices. The markdown or discount is the amount of money that you save by purchasing a product at the sale price. The markdown rate or discount rate of an item is its markdown expressed as a percentage of its regular selling price.

$$\text{Markdown} = \text{Regular Selling Price} - \text{Sale Price}$$

$$\text{Markdown} = \text{Markdown Rate} \times \text{Regular Selling Price}$$

$$\text{Sale Price} = \text{Regular Selling Price} - \text{Markdown}$$

For Problems 1 and 2, determine the markdown.

1. **Button front tank.**  
Ribbed cotton in blue, olive, or yellow. S-M-L.  
Orig. \$29, sale \$20.30 \_\_\_\_\_

2. **Tattersall blouse.**  
Roll sleeves, patch pockets.  
Cotton: sizes 4-14.  
Reg. \$48, sale \$36 \_\_\_\_\_

For Problems 3 and 4, determine the markdown and the sale price.

3. **Petite Coordinates**  
**25% Off** REG. 40.00  
Blazers, skirts & pants in navy, black or tan. Sizes 6-16. \_\_\_\_\_

4. **Spring Jackets**  
**UP TO 30% Off**  
Wide range of basic and fashion colors in nylon or poplin jackets.  
S, M, L, XL. REG. 59.99 \_\_\_\_\_

5. A book store has paperback books marked down 25 percent. What is the total sale price of four books that regularly sell for \$8.95, \$9.55, \$6.85, and \$12.95? \_\_\_\_\_
6. During a September Sale, Camper Supply has marked down all items 30 percent. Judy Vaughn purchases a deluxe portable grill that regularly sells for \$79.99 and a set of barbecue tools that regularly sells for \$19.98. What is the total sale price? \_\_\_\_\_
7. Gechina Galvez shopped at a department store during the end-of-summer sale. All luggage was marked down 35 percent. She purchased a suitcase that regularly sells for \$74.95, a garment bag that regularly sells for \$80.00, and a tote bag that regularly sells for \$39.99. What is the total sale price? \_\_\_\_\_
8. During the winter clearance sale, The Cyclery has marked down all bicycles 20 percent and all accessories 25 percent. You purchase a 26-inch 10-speed bike that regularly sells for \$399.95, a chain and lock that regularly sell for \$16.99, a tire gauge and pump that regularly sell for \$24.49, and a deluxe generator and light package that regularly sells for \$79.95. What is the total sale price for your purchases? \_\_\_\_\_