EIN00018
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FORM N-3850 INSTRUCTIONS
NEZ PERCE COUNTY LOCAL OPTION SALES AND USE TAX RETURN

These instructions are to help you prepare your tax return. If you have questions about how to apply the sales and use tax laws, contact the Idaho State Tax Commission. For questions on Nez Perce County's local option tax ordinance, contact Nez Perce County.

YOU MUST FILE A RETURN FOR EACH TAX PERIOD, EVEN WHEN NO TAX IS DUE.
LABELS ARE INCLUDED FOR YOUR CONVENIENCE.

General. Nez Perce County retailers or those retailers making taxable sales within Nez Perce County must report local option sales tax in addition to the 6% Idaho sales tax. You must report tax using the accrual method. This means that you report and pay tax on all cash and credit sales and items purchased subject to use tax even if you have not received payment. **You must sign your return to make it valid. Unsigned returns may result in penalty or interest, or both.**

Due Date. Returns cover one monthly, quarterly, semiannual, or annual period. **Each return indicates the period covered and the due date.**

Even if you do not make sales or acquire items subject to use tax, you must file a return on time. Simply write -0- in the appropriate areas of the return.

Change of Mailing Address. If you have changed your mailing address, mark the "mailing address change" box on your tax return and provide the new address.

Change in Operation/Ownership. You must report any change in operation of your business on an amended Idaho Business Registration Form. You must report changes in partners or officers, any restructuring of ownership, new location, address change, or additional locations. Any changes you submit for your Idaho Sales and Use account will automatically be made to your Nez Perce County Local Option Sales Tax account.

New Owner. If you are a new owner of a business, **do not use a return that is addressed to the former owner.** Permits are not transferable. Contact the nearest Tax Commission office to obtain an Idaho Business Registration Form for a new number.

Cancel permit. If this is your final return, mark the "cancel permit" box on your tax return. Attach a statement giving information and the date of disposition of the business. If you operate more than one business location under this permit number, please specify which location is closed and which is still open. Return your Nez Perce County seller's permit with your request for cancellation.

Line 1. Total Nez Perce County Sales. Enter the amount of all accrued sales for the period, including cash and credit transactions. Total Nez Perce County Sales include:

a. All sales originating in Nez Perce County with an in-county destination, both wholesale and retail.
b. All sales made outside Nez Perce County with a Nez Perce County destination, both wholesale and retail.
c. Total of labor and sales of tangible personal property made in Nez Perce County, both wholesale and retail.

Line 2. Nontaxable Sales. Enter the amount of all nontaxable sales made in Nez Perce County for the period, including cash and credit transactions.

Line 3. Net Taxable Sales. Subtract line 2 from line 1.

Line 4. Items Subject to Use Tax. A use tax is owed on the use, storage, or other consumption of tangible personal property in Nez Perce County, if the county's local option sales tax has not been paid. Enter the taxable amount of items you purchased for use, storage, or other consumption during this period on which you did not pay a local option sales tax.

Line 5. Total Taxable. Add lines 3 and 4.

Line 6. Tax. Multiply line 5 by .5% (1/2 of one percent).

Line 7. Adjustments. Use this line when claiming adjustments or amending previous returns (such as errors in reporting or bad debt write-offs on worthless accounts). **You must attach a letter of explanation.** For help, call toll free at (800) 972-7660, ext. 7821.

Line 8. Tax Due. If line 7 results in an increase, add to line 6. If line 7 results in a decrease, subtract from line 6.

Line 9. Penalty. Late returns are subject to penalty. No penalty is due if no tax is due. Penalty is 5% of the tax due for each late month or portion of a month. The maximum penalty is 25% and the minimum penalty amount is $10.

Line 10. Interest. Interest accrues on late payments from the due date until paid. Rates are as follows:

1/1/2010 - 12/31/2010, 5% per year
1/1/2009 - 12/31/2009, 5% per year
1/1/2008 - 12/31/2008, 7% per year

Line 11. Total due this period. Add lines 8, 9, and 10. Pay this amount.

Filing and Payment. You can send your Nez Perce County sales tax returns in the same envelope with your Idaho sales tax returns. You can also make one payment for both accounts. Payments must be made payable to: Idaho State Tax Commission.

All payments to the state of Idaho may be paid by electronic funds transfer. You must file your written tax return on or before the due date, indicating payment by electronic funds transfer. If you do not pay by electronic funds transfer, the total payment for tax due must accompany your return. Make your check or money order payable to the Idaho State Tax Commission. Do not staple your check to your return or send a check stub.

Payment by credit/debit card and e-check. You can use a credit/debit card or e-check to make payments under $100,000 to the state of Idaho. You can pay through our web site at **tax.idaho.gov**. We accept American Express, Discover, MasterCard, and Visa for credit card payments. A convenience fee is added to all credit/debit card and e-check payments (effective January 1, 2009).

Mail return to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

IDAHO STATE TAX COMMISSION		NEZ PERCE COUNTY
800 Park Blvd., Plaza IV PO Box 76 Boise, Idaho 83707	1118 F Street PO Box 1014 Lewiston, Idaho 83501	1225 Idaho Street PO Box 896 Lewiston, Idaho 83501 (208) 799-3090
Toll Free: (800) 972-7660 Hearing impaired (TDD) (800) 377-3529		