



# Form IBR-1 Business Registration Form

Revised  
2025

Register online at:  
**business.idaho.gov/forms**  
Fax to: (208) 334-5364

**Return to: IDAHO BUSINESS REGISTRATION**  
**PO BOX 36**  
**BOISE, ID 83722-0410**

SHADED AREAS FOR STATE USE ONLY	
Account Number	Confirmation No.

<b>1. Type of business (see instructions)</b>  <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Nonprofit <input type="checkbox"/> Government <input type="checkbox"/> Fiduciary/Trust <input type="checkbox"/> Limited Liability Company	<b>1a. If LLC, how have you chosen to be taxed for income tax purposes?</b>  <input type="checkbox"/> Single Member <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation
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<b>2. Purpose of registration</b>  <input type="checkbox"/> New applicant <input type="checkbox"/> Change legal name <input type="checkbox"/> Change assumed business name (DBA) <input type="checkbox"/> Add new account type <input type="checkbox"/> Add/change location <input type="checkbox"/> Change in partners, shareholders or managing members _____%
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<b>3. Apply for permits/accounts</b>  <input type="checkbox"/> Boise Auditorium <input type="checkbox"/> Idaho Falls Auditorium <input type="checkbox"/> Pocatello/Chubbuck Auditorium <input type="checkbox"/> E911 Prepaid Wireless Fee <input type="checkbox"/> Nampa Auditorium <input type="checkbox"/> Mountain Community Center Auditorium <input type="checkbox"/> Sales <input type="checkbox"/> Marketplace Facilitator <input type="checkbox"/> Out-of-State Retailer <input type="checkbox"/> Use <input type="checkbox"/> Travel & Convention <input type="checkbox"/> Unemployment <input type="checkbox"/> Withholding <input type="checkbox"/> Withholding only, no employees working in Idaho  Request more information <input type="checkbox"/> Amusement Device <input type="checkbox"/> Beer/Wine <input type="checkbox"/> Cigarette/Tobacco
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<b>4. Federal Employer Identification Number (EIN)</b>	<b>5. Social Security number (SSN)</b>	<b>6. Legal business name (see instructions)</b> Name on SSN card for Sole Prop
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<b>7. Assumed business name (DBA) filed with Sec. of State</b>	<b>8. Date incorporated</b>	<b>9. State incorporated in</b>	<b>10. Month tax year ends</b>
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<b>11. Date business began in Idaho</b>	<b>12. Date sales or use will begin in Idaho</b> month _____ year _____	<b>13. Estimated monthly taxable sales</b>
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<b>14. Physical location of business if outside Idaho (no PO Box or mail drop addresses)</b>				
Street address	City	State	County	ZIP Code

<b>15. Required: Physical location of Idaho employees or the lodging facility address (no PO Box or mail drop addresses)</b>				
Street address	City	State	County	ZIP Code

<b>16. Mailing address</b>				
Street address or PO Box	City	State	County	ZIP Code

<b>17. Mailing for Idaho State Tax Commission forms</b>				
Street address or PO Box	City	State	County	ZIP Code

<b>18. Business telephone number</b>	<b>19. Business contact person (name, title, and email) (See instructions for definitions.) POA will be required.</b>			
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<b>20. Telephone number &amp; extension of authorized contact person</b> ext.	<b>21. Email address of authorized contact person</b>	<b>22. Fax number of authorized contact person</b>
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24. Primary nature of business (Specify the product manufactured and/or sold or the type of service performed.)

24. Have you ever had a withholding, sales, use, workers' compensation or unemployment insurance number in Idaho? If yes, list all permit, account or policy numbers. (It is your responsibility to cancel any existing accounts you no longer need. Failure to provide previous account/policy numbers could result in delays and/or duplicate accounts.)

Table with 2 columns for listing permit, account, or policy numbers.

25. List (a) owner and spouse of sole proprietorship, (b) all partners of partnership, (c) all corporate officers of corporation, (d) trustee or responsible party of fiduciary or trust, or (e) all members of limited liability companies. Social Security number required for every individual listed. (Use additional sheet if necessary.)

Table with 7 columns: Name, Address of Residence, SSN/EIN, Phone Number and Email, Corp Title, % Owned, Director?, Compensated?.

26. Are you a Professional Employer Organization (PEO)? ... Yes No
If Yes, Name

27. If Yes, are you a Certified PEO? ... Yes No

28. Are you an employer joining a Professional Employer Organization? ... Yes No
Name of PEO

29. Are you an employer leaving a Professional Employer Organization? ... Yes No
Name of PEO

30. Are you a Common Paymaster? ... Yes No
If Yes, Name

31. Are you an employer joining a Common Paymaster? ... Yes No
Name of Common Paymaster

32. Are you an employer leaving a Common Paymaster? ... Yes No
Name of Common Paymaster

33. Are you a IRS 3504 Pay Agent? ... Yes No
If Yes, Name

34. Are you an employer joining a IRS 3504 Pay Agent? ... Yes No
Name of Common IRS 3504 Pay Agent

35. Are you an employer leaving a IRS 3504 Pay Agent? ... Yes No
Name of Common IRS 3504 Pay Agent



36. Date employees first hired to work in Idaho	37. Date of employees' first <b>paycheck</b> in Idaho	38. Expected number of Idaho employees (Include corporate officers working in Idaho)
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39. Enter the amount of wages you have paid or estimate to pay in Idaho. If you haven't paid or don't plan to pay wages during one of the periods listed, enter "NONE."

	Jan. 1 to March 31	April 1 to June 30	July 1 to Sept. 30	Oct. 1 to Dec. 31
Current Year				
Preceding Year				

40. If you estimated wages in #39, enter the date you plan to begin paying wages. \_\_\_\_\_

41. Will corporate officers receive compensation, salary or distribution of profits?  Yes  No

42. Is this an organization exempt from income tax under Internal Revenue Service Code 501(c)(3)?  Yes  No

43. Is workers' compensation insurance needed? (**see instructions**)  Yes  No, explain why:

**CAUTION:** This is **not** an application for workers' compensation insurance

44. Do you have a workers' compensation insurance policy?  <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In process	45. Have you notified your insurance company that you have or expect to have Idaho payroll?  <input type="checkbox"/> Yes <input type="checkbox"/> No	46. Insurance agent's name and telephone number
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47. Insurance company name	48. Policy number	49. Effective date	50. If applying for insurance with the Idaho State Insurance Fund, list application number:
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51. Do you plan to perform work in other states using your existing Idaho employees?  Yes  No  
If Yes, will you withhold Idaho Income Tax? \_\_\_\_\_

**Continue to page 4.**



ACQUIRING AN EXISTING BUSINESS OR CHANGING TYPE OF LEGAL BUSINESS ENTITY

If you buy an existing business, or change your business entity, Idaho law requires you to withhold enough of the purchase money to pay any sales tax and, in most cases, unemployment insurance due or unpaid by the previous owner/entity until the previous owner/entity produces a receipt from the Idaho Department of Labor and the Idaho State Tax Commission showing the taxes have been paid. If you fail to withhold the required purchase money and the taxes remain due and unpaid after the business is sold or converted to another entity type, you may be liable for the payment of the taxes collected or unpaid by the former owner/entity. When there is a change in the legal entity, you must notify your workers' compensation insurance company.

1. Did you acquire all or part of an existing business? [ ] All [ ] Part [ ] None
2. Did you change your legal business entity? [ ] Yes [ ] No
3. Previous owner's name
4. Business name at time of purchase
5. Date acquired/changed
6. Account/permit numbers of the business acquired/changed
7. Was there a change in owners, members, or partners? [ ] Yes [ ] No
If Yes, are any of the former owners, members, or partners still operating/managing the business for the new owner(s)? [ ] Yes [ ] No
If No, is the owner of the new business ALSO a former employee of the old business who had authority to make financial or hiring/firing decisions? [ ] Yes [ ] No

PUBLICATION CONSENT

8. Yes, I agree to publish my business by category both in print and on the Internet in the Business Directory of Idaho at lmi.idaho.gov and any publication produced by the Idaho Department of Labor. This will increase visibility of my business to a larger pool of job applicants, will allow my business to be included when the Department of Labor responds to questions about the availability of products and services in the community, and expand the opportunity for additional sales. I acknowledge the Idaho Department of Labor's files will be accessed to obtain my company name, address, phone number, NAICS (industry) code and range of employment.

Signature \_\_\_\_\_

CERTIFICATION: I certify that I am authorized as an owner, partner, corporate officer, member or representative to sign this document and that the statements made are correct and true to the best of my knowledge. (This form must also be signed by the spouse of a sole proprietor.)

Print name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Print name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_