

Form 4250 — Instructions Pocatello-Chubbuck Auditorium District Tax Return

General. Returns are due by the 20th of the month following the reporting period. File a return for each reporting period, even when no tax is due.

Electronic filing. You must have a TAP account (tax.idaho.gov/gotoTAP). This is where you'll receive and file your return.

Change in operation/ownership. You must notify the Tax Commission of **any** of the following:

- Changes in partners or officers
- Restructuring of ownership
- Address changes
- New or additional locations

Report these changes at tax.idaho.gov/ibr or by mailing us a completed **Form IBR-1, Idaho Business Registration**.

New owner. If you're a new owner of a business, **don't file a return belonging to the former owner**. Permits aren't transferable. Apply for a new permit at tax.idaho.gov/ibr or by mailing us a completed **Form IBR-1**. Contact us with questions.

Change of mailing address. You can change your mailing address when you file your return in TAP.

Cancel permit. If this is your last return, you can cancel your permit when you file the return.

District boundaries. The boundaries of the district encompass all the area within the city of Pocatello and Chubbuck, Idaho. A map of the district boundary can be found at tax.idaho.gov/aud.

Total room sales. Enter the amount of all sales for the period, excluding sales that a short-term rental marketplace reported.

Sales include:

- All cash and credit sales, even if you haven't received payment.
- Credit card processing fees.
- Cleaning fees.
- Pet fees.
- For other fees, see tax.idaho.gov/taxes/sales-use/guides-for-certain-groups/lodging/tax-types. Also see the list of common charges sheet at tax.idaho.gov/wp-content/uploads/pubs/EIS00414/EIS00414_12-05-2025.pdf.

Nontaxable room sales. Enter the amount of all nontaxable room sales for the period.

Nontaxable sales include:

- Lodging sales you made to the same tenant under the terms of a lease or similar agreement for 31 or more consecutive days.
- Room charges directly paid by the U.S. government, Idaho governmental agencies, or other exempt buyers.

Document exempt credit card sales using **Form ST-104HM, Tax Exemption on Lodging Accommodations**. Document all other exemptions using **Form ST-101, Sales Tax Resale or Exemption Certificate**.

Adjustments. Use the Adjustment line to claim an adjustment. You must enter comments to explain the adjustment. Adjustments claimed are subject to approval. Don't enter prior payments as adjustments.

Penalties. You might owe a penalty if you:

- File a return by the due date, but don't pay all the tax you owe (0.5% of the tax per month to a maximum of 25%).
- Don't file a tax return or pay by the due date (5% of the tax per month to a maximum of 25%).

Note: The minimum penalty is \$10.**Interest.** Interest accrues on overdue tax from the original due date of the return until you pay the tax.

Rates are as follows:

- 01/01/2026 – 12/31/2026, 6% per year
- 01/01/2025 – 12/31/2025, 6% per year
- 01/01/2024 – 12/31/2024, 6% per year
- 01/01/2023 – 12/31/2023, 5% per year

Payments. We apply payments in this order:

1. Bad check fees
2. Interest
3. Tax
4. Penalty

Payments of \$100,000 or more. Idaho law requires you to use ACH debit or ACH credit. To request our ACH Credit Addenda and Bank Information form, email us at eft@tax.idaho.gov.**Pay electronically.** You can pay electronically using one of these options:

- ACH debit
- ACH credit
- Credit card (fee)
- Debit card (fee)

You can access payment options in your TAP account or at tax.idaho.gov/epay.**Pay by check.** Make your check or money order payable to the Idaho State Tax Commission. Put your account number and filing period on the check memo line.**Electronic Filing.** If you filed an electronic return on TAP, don't send a copy of the return with the payment.**Mail to:**

Idaho State Tax Commission
PO Box 76
Boise ID 83707-0076

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact