



# Form ADT Application for Amusement Device Permit

**Mail application and payment to:**

Idaho State Tax Commission  
PO Box 36  
Boise ID 83722-0410

*State Use Only*

Use this application for amusement device permits (decals). You must display decals on each currency- or token-operated amusement device in service. Examples: pinball machine, jukebox, video game, etc.

Legal business name		Assumed business name	
Mailing address		Employer Identification Number (EIN )	Social Security number (SSN)
City	State	ZIP Code	Business phone number
<b>Contact Person Information</b>			
Name		Title	Phone number and extension
Email address			Fax number

**Section 1**

1. Purpose of registration (*select one*):

- New applicant   
  Change legal name   
  Change assumed business name  
 Add/Change location   
  Change in partners, shareholders, or managing members

2. Enter your active Idaho seller's permit number, if applicable. \_\_\_\_\_

If you have a current Idaho seller's permit and information about your business hasn't changed, go to section 2.

3. Date business began in Idaho	4. Date incorporated	5. State of incorporation	6. Month tax year ends
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7. Describe your business activities in Idaho. Include the date the activities began in Idaho.

8. Have you ever had a permit or account number issued by us? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, list <b>all</b> permit or account numbers.
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9. Type of business (*select one*):

- Sole proprietorship   
  Partnership   
  S corporation   
  Corporation  
 Nonprofit   
  Government   
  Fiduciary or trust   
  Limited liability company

10. List (a) owner and spouse of sole proprietorship, (b) **all** partners of partnership, (c) **all** corporate officers for a corporation, or (d) **all** members for an LLC. (*Use additional sheet, if necessary.*)

Name	Address of residence	SSN or EIN and phone number	Corporate Title	% Owned	Director? yes/no

**Section 2**

 11. List the business's physical location - **No PO Box or mail drop addresses**  
 (Use additional sheet, if necessary.)

Street address	City	State	ZIP Code
Street address	City	State	ZIP Code
Street address	City	State	ZIP Code

 12. If you operate amusement devices at locations other than your own business, please include below.  
 (Use additional sheet, if necessary.)

**Device 1**

Street address	City	State	ZIP Code
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**Device 2**

Street address	City	State	ZIP Code
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**Device 3**

Street address	City	State	ZIP Code
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**Section 3**

13. Enter the number of amusement device decals requested. See instructions for decal requirements.

**Number of decals for machines or devices in service** \_\_\_\_\_ **x \$42.00 =** \_\_\_\_\_ **Total Due**
**Section 4**

Complete the applicable section if you're requesting a transfer of existing decals (see instructions for transfer types).

 14. Are you the new owner of a business with existing decals registered to the previous owner?  Yes  No

Enter the previous owner's name: \_\_\_\_\_

Enter the date you acquired the business: \_\_\_\_\_

List of decals to be transferred: \_\_\_\_\_

 15. Did you change the name of your business?  Yes  No

Provide your business's previous name: \_\_\_\_\_

List of decals to be transferred: \_\_\_\_\_

**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. (For sole proprietors, the spouse must also sign this form.)

Print name	Signature	Date
Print name	Signature	Date

## Form ADT — Instructions Application for Amusement Device Permit

Use this application to apply for amusement device permits (decals). You must display decals on each currency- or token-operated amusement device in service.

Amusement device permits (decals) are valid from July 1 to June 30 and must be renewed annually. The Tax Commission will send you a renewal form in May each year to renew your decals by July 1.

### Section 1

1. Mark the items that best describe your purpose for filing this form:
  - New applicant.** Select if your business isn't currently registered with the Tax Commission.
  - Change legal name.** Select if your business is changing its legal name. Include a copy of proof, such as amended articles of incorporation or federal documentation.
  - Change assumed business name.** Select if your business is changing its assumed business name.
  - Add/change location.** Select if your business has changed its physical business location or added other locations.
  - Change in partners, shareholders, or managing members.** List the percentage of change if the business has new or additional partners, shareholders, or managing members. Be sure to list all the partners, shareholders, or managing members in box 10.
2. If you have a current Idaho seller's permit, enter your permit number and go to Section 2.
3. Enter the date this business began operating in Idaho.
4. If your business is a corporation, enter the date incorporated.
5. If your business is a corporation, enter the state where it was incorporated.
6. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month your fiscal year ends.

7. Describe in detail the products and services your business will provide in Idaho. (Examples include: video arcades, restaurants, retail sales: food and books.)
8. Please list any previous permits or accounts you've had with the Tax Commission. This includes permits or accounts the owners, partners, or members held.
9. Mark the type of legal business entity that indicates how you'll file your income tax return. If you marked limited liability company, also mark either sole proprietorship, partnership, or corporation depending on how you've chosen to be taxed for income tax purposes.
10. List the appropriate information:
  - Sole Proprietorship.** List the requested information for both the owner and spouse.
  - Partnership.** List the requested information for each partner including their Social Security number (SSN). If there are more than three partners, include an additional page.
  - S corporation, corporation or nonprofit.** List the requested information for each officer including their SSN. Indicate if the officer is on the board of directors by marking Yes or No, or not applicable (N/A). If there are more than three officers, include an additional page.
  - Limited liability company.** List the requested information for all members including their SSN. If there are more than three members, include an additional page.If you marked government or fiduciary, line 10 is optional.

### Section 2

11. List the business's physical location. If you have more than one location, include a separate page listing the additional locations.  
Don't enter a PO Box or mail drop address.
12. If you operate amusement devices at locations other than your own business, please include a list of these devices and their addresses with your application. Use additional sheets, if necessary.

**Section 3**

13. Enter the number of amusement device decals you need. You must display decals on each currency- or token-operated amusement device in service. If a device is built with more than one monitor to accommodate more than one independent operator, you'll need a decal for each monitor.

Multiply the number of decals by \$42 and enter the total amount due. Make your check payable to the Idaho State Tax Commission and include it with this application.

**Section 4**

We can transfer decals in certain cases (see below). You must request the transfer in writing.

You can transfer decals if any of the following apply:

**You have changed the legal name or assumed business name of your business.**

14. You're the new owner of a business with existing decals registered to the previous owner.

- Enter the previous owner's name.
- Enter the date you acquired the business.
- List the decals you want transferred.

15. You've changed the legal name or assumed business name of your business.

- Provide your previous business legal name or assumed business name.
- List the decals you want transferred.

**Contact us:**

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

[tax.idaho.gov/contact](https://tax.idaho.gov/contact)