

## Form 4450 — Instructions Mountain Community Center 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](https://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](https://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](https://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 portions of Valley County and Adams County. A map of the district boundary can be found at [tax.idaho.gov/aud](https://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](https://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](https://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](mailto: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](https://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](https://tax.idaho.gov/contact)