

Idaho Self-Assessed Tobacco Tax Worksheet and Return

Use Form 1350-U to report and pay tobacco tax. Use this form if you're an individual who bought untaxed tobacco products online, over the telephone, through mail-order catalogs, or from other tobacco retailers, and you had the tobacco shipped to you in Idaho. Idaho law defines tobacco products as all tobacco (whether smoked, chewed, or snuffed) *except* cigarettes.

The tobacco tax is 40 percent of the wholesale sales price of the tobacco, which is the price you paid before any discounts or reductions were made.

You can report single or multiple transactions. If you pay by check, please attach your check to the return.

Use the worksheet below to track your untaxed purchases.

- Column 1. Enter the date you purchased the tobacco products. Add the purchase date to the Tax Period field on the 1350-U. If you made multiple purchases, enter the dates of your first and last purchases.
- Column 2. Enter the name of the distributor that sold the tobacco products.
- Column 3. Enter the wholesale sales price of the tobacco products purchased (the price you paid before any discounts or reductions were made). Total Column 3, and enter amount on Line 1 of the 1350-U.
- Column 4. Multiply the sales price in Column 3 by the tobacco tax rate (40%). Total Column 4, and enter amount on Line 2 of the 1350-U.

Tobacco Tax Worksheet

Column 1 Purchase Date	Column 2 Distributor's Name	Column 3 Wholesale Sales Price	Column 4 Column 3 x 40%
Total Purchases Subject to Tobacco Tax >>			
		Total Tobacco Tax Due >>	

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FORM 1350-U Idaho Self-Assessed Tobacco Tax Return
EFO00130 (01-02-09)

Name	Social Security Number or Federal ID Number	
Address	Tax Period <small>Month Year</small> ___ / ___ to <small>Month Year</small> ___ / ___	
City	State	ZIP
1. Amount Subject To Tobacco Tax		\$
2. Tobacco Tax Due (from worksheet)		\$

<input type="checkbox"/> My check is attached	<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> _____ Signature </div> <div style="width: 15%;"> _____ Date </div> <div style="width: 25%;"> (____) Phone number </div> </div>
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Mail to: Idaho State Tax Commission, PO Box 36, Boise ID 83722-0410