

Return to:
IDAHO STATE TAX COMMISSION
PO BOX 36
BOISE, IDAHO 83722-0410

SHADED AREAS FOR STATE USE ONLY

1. You must get an amusement device permit (decal) for each currency- or token-operated machine or device used for amusement or entertainment you have in service. See instructions.
 If you need other permits for your business (including a sales tax permit if you make retail sales other than the use of currency- or token-operated amusement devices), go to **www.business.idaho.gov** and complete the online application process or complete a paper Idaho Business Registration Form.

2. Do you have an active Idaho seller's permit? If you have a current sales tax number and information about your business has not changed, you do not have to complete this entire application. Just indicate the number of decals required in Section 3, sign and date the application, and mail it with your payment to the address in the upper left. If you do not have an active seller's permit, complete the entire application form and mail it with your payment.

3. Number of amusement device decals required
One decal per machine or device in service _____ X \$42.00 = _____ Total Due

4. Type of business Sole Proprietorship Partnership S Corporation Corporation
 (see instructions) Nonprofit Government Fiduciary/Trust Limited Liability Company

5. Purpose of registration New applicant Change legal name Change assumed business name
 Add/Change location Change in partners, shareholders, or managing members _____ %

6. Federal Employer Identification Number (EIN) _____ 7. Social Security Number (SSN) _____

8. Legal business name (see instructions) _____ 9. Assumed business name (DBA) _____

10. Date business began in Idaho _____ 11. Date incorporated _____ 12. State incorporated in _____ 13. Month tax year ends _____

14. Physical location of business (no PO Box or mail drop addresses)
 Street address _____ City _____ County _____ State _____ Zip Code _____

15. Mailing address
 Street address or PO Box _____ City _____ State _____ Zip Code _____

16. Business telephone number () _____ 17. Contact person (name and title) _____ 18. Telephone number and extension of contact person () _____

19. E-mail address of contact person _____ 20. Fax number of contact person _____

21. Primary nature of business in Idaho: (Specify the product manufactured and/or sold or the type of service performed.) _____

22. Have you ever had a tax account number in Idaho? If yes, list all permit or account numbers. _____

23. List (a) owner and spouse of sole proprietorship, (b) **all** partners of partnership, (c) **all** corporate officers of corporation, or (d) **all** members of limited liability companies. (Use additional sheet if necessary.)

| Name | Address of Residence | SSN or EIN and Phone Number | Corporate Title | % Owned | Director? Yes/No |
|------|----------------------|-----------------------------|-----------------|---------|------------------|
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ACQUIRING AN EXISTING BUSINESS OR CHANGING TYPE OF LEGAL BUSINESS ENTITY

If you buy an existing business, Idaho law requires you to withhold enough of the purchase money to pay any sales tax due or unpaid by the previous owner until the previous owner produces a receipt from the Idaho State Tax Commission showing the taxes have been paid. If you do not withhold the required tax from the purchase money and the taxes remain unpaid after the business is sold, you may be liable for the payment of the taxes collected or unpaid by the former owner.

24. Did you acquire all or part of an existing business? All Part None 25. Did you change your legal business entity? Yes No

26. Previous owner's name _____ 27. Business name at time of purchase _____

28. Date acquired _____ 29. Account/permit numbers of the business acquired _____

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 _____

AMUSEMENT DEVICE PERMIT APPLICATION INSTRUCTIONS

Instructions are provided only for items that may need clarification.

For more help, contact:

Idaho State Tax Commission - (208) 334-7660 or (800) 972-7660 toll free

1. Use this application to apply for an amusement device permit (decal) to be displayed on each currency- or token-operated amusement device you have in service. Amusement device permits (decals) are valid from July 1 to June 30 and must be renewed annually. A renewal form will be sent to you in June each year so you can renew your decals by July 1.

2. If you have a current Idaho seller's permit, you need only enter your current sales tax number, fill in Section 3 of the application, sign and date this form, and mail to the Idaho State Tax Commission.

3. A decal is needed for each currency- or token-operated machine or device used for amusement. Examples: pinball machine, jukebox, or video game. List the number of decals you are requesting.

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

Permits (decals) are transferable from one person to another once written notification of the transfer is received by the Tax Commission. Permits (decals) may be transferred from a machine that is no longer in service to another machine owned or operated by the same person.

4. Mark the type of legal business entity that indicates how you will file your income tax return. If you marked limited liability company, also mark either sole proprietorship, partnership or corporation depending on how you have chosen to be taxed for income tax purposes. If you have questions about types of legal business entities, contact the Secretary of State, (208) 334-2300.

5. Mark the items that best describe your purpose in filing this form:

New applicant. If the business is not currently registered with the Tax Commission.

Change legal name. If the business is changing its legal name, include a copy of proof, such as amended articles of incorporation or federal documentation.

Change assumed business name. If the business is changing its assumed business name (DBA).

Add/change location. If the 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 of the partners, shareholders or managing members in box 23.

The following boxes **must** be completed:
1-5, 6 or 7, 8, 10, 13-15, 16-18, 21, and 23.

6. List your federal Employer Identification Number (EIN) if you have one. If the business is other than a sole proprietorship, you must have an EIN. If you have applied for your EIN, but have not received it yet, enter "applied for." If you are not required to have an EIN, leave this box blank.

7. Enter your Social Security number (SSN) if your business is a sole proprietorship.

8. List the legal name of the business. If the business is owned by a

sole proprietor, list the name shown on the owner's Social Security card.

If the business is owned by a corporation, limited liability company or partnership, list the legal name as registered with the Secretary of State.

9. List the assumed business name (DBA), if different from the legal business name. (Example: Legal name Karan Jones - dba Karan's Video Games.) This name must also be registered with the Secretary of State, (208) 334-2301.

10. Enter the date this business began operating in Idaho.

11. If your business is a corporation, enter the date incorporated.

12. If your business is a corporation, enter the state in which it was incorporated.

13. 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 the business' fiscal year ends.

14. List the business' physical location in Idaho. If you have more than one location, attach a separate page listing the additional locations. **(Do not use a PO Box or mail drop address.)**

17. Enter the information for the person we should contact about your account.

21. Describe in detail the products and/or services your business in Idaho will provide. (Examples: video arcade, restaurant, retail sales: food, books.)

22. If this business entity or its owner, partners or members has ever had a tax account number in Idaho, list all permits or accounts.

23. List the appropriate information:

a. If you marked sole proprietorship on line 4, list the requested information for the owner and spouse.

b. If you marked partnership on line 4, list the requested information for each partner including each partners Social Security number (required). If there are more than four partners, attach an additional page.

c. If you marked S corporation, corporation or nonprofit on line 4, list the requested information for each officer including each officers Social Security number (required). Indicate if the officer is on the board of directors by writing "yes," "no" or "not applicable" (N/A). If there are more than four officers, attach another page.

d. If you marked limited liability company on line 4, list the requested information for all members including each members Social Security number (required). If there are more than four members, attach another page.

If you marked government or fiduciary, line 23 is optional.