FORM 2
APPLICATION FOR AMUSEMENT DEVICE PERMIT

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

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 so, enter number here.

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
   ___ Nonprofit
   ___ Government
   ___ S Corporation
   ___ Corporation
   ___ 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.)

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 ____________
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.)**

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

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

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

18. If this business entity or its owner, partners or members has ever

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

20. 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.

21. 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.

22. 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.