

General. You must report tax using the accrual method. This means you report all cash and credit sales even if you haven't received payment. You're also required to report any purchases subject to use tax in the same period the purchase was made or withdrawn from your resale inventory. You must file a return for each filing period, even when no tax is due. Make sure to sign your return. Unsigned returns may result in penalty, interest, or both.

Electronic Filing. You can file your return, make changes to your account, and cancel your permit online at tax.idaho.gov/gototap.

Due Date. Returns are due by the 20th of the month following the period covered. Each return shows the period covered and the due date.

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 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 addressed to the former owner.** Permits aren't transferable. Apply for a new permit at tax.idaho.gov/ibr or by mailing us a completed Form IBR-1, *Idaho Business Registration*.

Change of Mailing Address. Check the "Mailing Address Change" box on your tax return and provide the new address.

Cancel Permit. If this is your last return, check the "Cancel Permit" box on your tax return and provide the date of closure.

Total Sales. Enter the amount of all sales for the period.

Total sales include all wholesale and retail sales in any of the following categories:

- Sales originating in Idaho with an Idaho destination
- Sales originating in Idaho with an out-of-state destination
- Sales originating outside Idaho with an Idaho destination
- Sales of labor and tangible personal property
- Barter transactions

Total sales don't include:

- Lodging sales reported for you by Short-term Rental Marketplaces

Nontaxable Sales. Enter the amount of all nontaxable sales for the period.

Sales that are exempt from sales tax include:

- Sales shipped or delivered outside of Idaho
- Repair labor (separately stated)
- Wholesale sales
- Sales made to exempt buyers

Items Subject to Use Tax. Idaho imposes a use tax on the storage, use, or other consumption of tangible personal property in Idaho that you didn't pay sales tax on. Enter the cost of the items purchased for storage, use, or other consumption during this period on which you didn't pay a sales tax, including items you removed from your resale inventory.

Adjustments to Tax. Use this line to claim an adjustment. You must provide a letter explaining the adjustments.

Penalties. You may owe a penalty if you:

- File a return by the due date but don't pay all of the tax you owe (0.5% of the tax per month to a maximum of 25%)

- Don't file a tax return by the due date (5% of the tax per month to a maximum of 25%)

Note: You owe the entire month of penalty even if your payment or return is only one day late. The minimum penalty is \$10.

Interest. Interest accrues on overdue tax from the original due date of the return until you pay the tax. We apply late payments in this order: interest, tax, and penalty. Rates are as follows:

01/01/2019 - 12/31/2019, 5% per year
01/01/2018 - 12/31/2018, 4% per year
01/01/2017 - 12/31/2017, 3% per year
01/01/2016 - 12/31/2016, 4% per year

Electronic Payments of Less Than \$100,000.

Go to tax.idaho.gov/epay to pay by ACH Debit, credit card, debit card, or e-check. There is no fee to pay by ACH Debit. Otherwise, our third-party provider charges a convenience fee when you pay by e-check, debit card, or credit card. We accept American Express®, Discover®, MasterCard®, and VISA®.

When you file a paper return, note at the top of the return if you paid with ACH Debit or ACH Credit for electronic funds transfer.

Electronic Payments of \$100,000 or More.

Idaho law requires you to use ACH Debit or ACH Credit electronic funds transfer when making payments of \$100,000 or more. Read more at tax.idaho.gov/epay if you're making an electronic funds transfer for the first time.

Check Payments. Make your check or money order payable to the Idaho State Tax Commission. Don't staple your check to your return or send a check stub.

Mail return and payment 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