

FORM 852 INSTRUCTIONS

IDAHO SALES TAX RETURN - COUNTY ASSESSOR

These instructions are to help you prepare your tax return. If you have questions about how to apply the sales and use tax laws, contact the Idaho State Tax Commission.

1. GENERAL INFORMATION

A. The sales tax return must be completed by the assessor and submitted to the Tax Commission at least monthly. The assessor can submit the form more often.

Prepare a separate Form 852 for each rate of tax collected. For example, if the majority of the transactions were tax collections at 6%, but one transaction was a tax collection at 2% because the applicant had paid tax at 4% to another state, the assessor must prepare two returns: one for the transactions at 6% and one for the transactions at 2%. On the return prepared for the 2% transaction, the assessor should insert the rate of tax collected in **bold print**.

The assessor will be reimbursed \$1.00 for each application for certificate of title or initial registration of a motor vehicle, and each Form ST-108BT processed by the assessor. No reimbursement is made for applications and ST-108BTs for which any sales or use tax due was previously collected by a retailer.

2. DATE

Returns cover one month, and each return indicates the period covered. Always use a return for the current month. If you have not collected any tax, simply write -0- in the appropriate areas of the return.

3. COMPLETION OF RETURN

Line 1. TAX COLLECTED. Enter the amount of sales tax collected.

Line 2. Enter the number of reimbursable transactions (county assessor only).

Line 3. Multiply line 2 by \$1.00 (county assessor only).

Line 4. TAX DUE. County assessor—Line 1 less line 3.

Make a check or money order payable to State Tax Commission.

Mail return to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707

IDAHO STATE TAX COMMISSION OFFICES

800 Park Blvd., Plaza IV
PO Box 76
Boise, Idaho 83707
(208) 334-7660

or
Toll free: (800) 972-7660

Hearing impaired (TDD)
(800) 377-3529

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Twin Falls, Idaho 83301