

# FORM 852 INSTRUCTIONS

## IDAHO SALES TAX RETURN - COUNTY ASSESSOR

### 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, ID 83707-0076**

#### CONTACT US

In the Boise Area: 334-7660  
or  
Toll Free: (800) 972-7660

Hearing impaired (TDD):  
(800) 377-3529

#### IDAHO STATE TAX COMMISSION OFFICES

800 Park Blvd., Plaza IV  
Boise, Idaho 83712

1910 Northwest Blvd., Suite 100  
Coeur d'Alene, Idaho 83814

1118 F St.  
Lewiston, Idaho 83501

440 Falls Ave.  
Twin Falls, Idaho 83301

611 Wilson Ave., Suite 5  
Pocatello, Idaho 83201

150 Shoup Ave., Suite 16  
Idaho Falls, Idaho 83402