

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-108 or ST-108TR processed by the assessor. No reimbursement is made for applications and ST-108 or ST-108TRs 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.

Electronic payments. There's no fee when paying by ACH Debit. If you pay by credit card or e-check, our third-party provider will charge a convenience fee. American Express, Discover, MasterCard, and Visa are accepted. To make credit/debit card, e-check, and ACH Debit payments, use our Taxpayer Access Point (TAP) at tax.idaho.gov. For more information, visit our *E-Pay* page at tax.idaho.gov/epay.

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.

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. If you file a paper tax return, indicate on the report that you paid by one of these methods. If you're making an electronic funds transfer for the first time, read more at tax.idaho.gov/epay. To request our "ACH Credit Addenda and Bank Information" form, email us at eft@tax.idaho.gov or fax (208) 334-7625.

Mail return 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
