

### General Information

You must report all sales or use tax collected on an 852 return at least monthly.

Returns cover a period of one month and each return indicates the period covered. You have the option to report more frequently and can do so by duplicating the return for that period. Always use a return for the current month.

You must file a signed return for each filing period, even if you haven't collected any tax.

### Completion of Return

You must prepare a separate return for each rate of tax collected, and can do so by duplicating the return for that period. Always use a return for the current month.

For example, if the majority of the transactions were taxed at 6%, but one transaction was taxed at 2% because the applicant had paid tax at 4% to another state, the assessor must prepare two returns:

- One return for the transactions taxed at 6%
- One return for the transactions at 2%. On the return prepared for the 2% transactions, the assessor should insert the rate of tax collected in **bold print**.

**Tax collected.** Enter the amount of sales tax collected.

**Reimbursable Transactions.** Enter the number of reimbursable transactions. The assessor will be reimbursed \$1.00 for processing each of the following transactions:

- Application for certificate of title or initial registration of a motor vehicle, trailer, or other titled property
- Form ST-108 Transport Trailer, Office Trailer, and Untitled Boat Certificate
- Form ST-108TR Occasional Sale Exemption Certificate – Office Trailer and Transport Trailer

No reimbursement will be made for processing transactions where the sales or use tax was previously collected by a retailer.

**Interest.** Interest accrues on overdue tax from the original due date of the return until you pay the tax.

Rates are as follows:

- 01/01/2020 – 12/31/2020, 4% per year
- 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

**Payments.** We apply payments in this order:

1. Bad check fees
2. Interest
3. Tax
4. Penalty

**Pay electronically.** How you can pay electronically using one of these options:

- ACH Debit
- ACH Credit
- Credit card
- Debit card
- E-check

You can access payment options at [tax.idaho.gov/epay](http://tax.idaho.gov/epay).

**Note:** If you pay electronically and file a paper return, note at the top of the return which one you used.

**Payments \$100,000 or more.** Idaho law requires you to use ACH Debit or ACH Credit.

**Pay by check.** Make your check or money order payable to the Idaho State Tax Commission and include it with your return.

**Mail paper returns 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](http://tax.idaho.gov/contact)