

IDAHO FORM 910 INSTRUCTIONS

Payment Requirements. If your account filing cycle is monthly, semimonthly, quarterly, or annually, you must pay the withheld Idaho income taxes electronically or with a Form 910, Idaho Withholding Payment Voucher. All payments are due on or before the due date as shown in the due date table below.

Please include the Form 910 with your check or money order to ensure your account is properly credited. If you did not withhold income taxes, you must file a "zero" payment.

Zero Payments. You can file zero payments in one of the following ways:

1. Through our website at tax.idaho.gov/efile.
2. By electronic funds transfer (EFT). (See below.)
3. By using a Form 910 and entering a "0" in the "Payment Amount" box. Mail it to: Idaho State Tax Commission, PO Box 76, Boise, ID 83707-0076.

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 Payment. 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 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.

Change of Mailing Address. If the address on your form is incorrect, check the "Mailing Address Change" box on Form 910 and provide your new address.

New Owner. If you're a new owner of a business, **don't use a form from a previous owner.** Accounts aren't transferable. You can apply for a new account number through tax.idaho.gov by clicking on "Apply for a business permit" under the Online Services heading. You can also complete the Idaho Business Registration form available online at tax.idaho.gov or by calling us at 334-7660 in the Boise area or toll free at (800) 972-7660.

Cancel Account. If you want to cancel your account, check the "Cancel Account" box on your Form 910.

Signature. You must sign your Form 910.

Penalty. If you don't file your withholding payment on or before the due date, you owe a penalty of 5% (.05) of the tax due for each month that goes by until the payment is made. If you made a payment on time but underpaid the tax, the tax due is subject to a penalty of one-half percent (.05% or .005) of the tax due for each month that goes by until the payment is made. The minimum penalty is \$10. The maximum penalty is 25% (.25) of the tax due.

2017 FORM 910 DUE DATE TABLE

MONTHLY	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE
	1/1 - 1/31	2/21	2/1 - 2/28	3/20	3/1 - 3/31	4/20
	4/1 - 4/30	5/22	5/1 - 5/31	6/20	6/1 - 6/30	7/20
	7/1 - 7/31	8/21	8/1 - 8/31	9/20	9/1 - 9/30	10/20
	10/1 - 10/31	11/20	11/1 - 11/30	12/20	12/1 - 12/31	01/22/2018

SEMIMONTHLY (Effective as of Jan. 1, 2014)	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE
	1/1 - 1/15	1/20	1/16 - 1/31	2/6	2/1 - 2/15	2/21
	2/16 - 2/28	3/6	3/1 - 3/15	3/20	3/16 - 3/31	4/5
	4/1 - 4/15	4/20	4/16 - 4/30	5/5	5/1 - 5/15	5/22
	5/16 - 5/31	6/5	6/1 - 6/15	6/20	6/16 - 6/30	7/5
	7/1 - 7/15	7/20	7/16 - 7/31	8/7	8/1 - 8/15	8/21
	8/16 - 8/31	9/5	9/1 - 9/15	9/20	9/16 - 9/30	10/5
	10/1 - 10/15	10/20	10/16 - 10/31	11/6	11/1 - 11/15	11/20
	11/16 - 11/30	12/5	12/1 - 12/15	12/20	12/16 - 12/31	01/05/2018

QUARTERLY	PAYMENT PERIOD	DUE DATE	ANNUAL	PAYMENT PERIOD	DUE DATE
	1/1 - 3/31	5/1		1/1 - 12/31	01/31/2018
	4/1 - 6/30	7/31			
	7/1 - 9/30	10/31			
	10/1 - 12/31	01/31/2018			

PLEASE ROUND ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR

IDAHO FORM 910 INSTRUCTIONS - continued

Interest. Interest accrues on late payments from the due date until paid. Rates are as follows:

1/1/2017 - 12/31/2017, 3% per year
1/1/2016 - 12/31/2016, 4% per year
1/1/2015 - 12/31/2015, 4% per year
1/1/2014 - 12/31/2014, 4% per year

Rounding Amounts. Round the amounts on the Form 910 to the nearest whole dollar. Reduce amounts of less than 50 cents to the whole dollar. Increase amounts of 50 cents or more to the next whole dollar.

Payment Amount. In the "Payment Amount" box on the Form 910, enter the amount of Idaho income tax withheld from the wages paid to your employees during the payment period, plus any penalty and interest you may owe. Pay this amount.

Monthly Filers. Payment is due on or before the 20th day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

Semimonthly Filers. (Effective as of Jan. 1, 2014)

Semimonthly filers pay the taxes withheld based on a twice-monthly reporting period. The first period begins on the 1st of the month and ends on the 15th of the month, with payment due by the 20th of the same month. The second period begins on the 16th of the month and ends on the last day of the month, with payment due by the 5th of the following month. Payments made throughout the year must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

Quarterly Filers. Payment is due by the last day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

Annual Filers. Payment is due by the last day of January. Payments must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

Farmers. Farmers who are required to file with the Idaho Department of Labor are required to pay the taxes withheld on a quarterly basis using Form 910, but can choose to pay the taxes withheld on a monthly basis. Farmers not required to file with the Idaho Department of Labor can pay the taxes withheld on a yearly basis using Form 910. They also have the option to pay the taxes withheld on either a monthly or quarterly basis using Form 910. For more information on the Department of Labor's reporting requirement, contact the Department of Labor.

IDAHO STATE TAX COMMISSION OFFICES

Contact Us

In the Boise Area: (208) 334-7660
Toll-free: (800) 972-7660
Hearing Impaired (TDD): (800) 377-3529

800 Park Blvd., Plaza IV
Boise, Idaho 83712

1118 F St.
Lewiston, Idaho 83501

611 Wilson Ave., Suite 5
Pocatello, Idaho 83201

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

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

440 Falls Ave.
Twin Falls, Idaho 83301

