EIN00010
10-29-14

FORM 1150 INSTRUCTIONS -- TRAVEL AND CONVENTION TAX

YOU MUST FILE A RETURN FOR EACH FILING PERIOD, EVEN WHEN NO TAX IS DUE.
LABELS ARE INCLUDED FOR YOUR CONVENIENCE.

General. You are required to report tax using the accrual method. This means that you must report and pay tax on all cash and credit sales even if payment has not been made. **You must sign your return to make it valid. Unsigned returns may result in penalty or interest, or both.**

Due Date. Returns cover either one month or one quarter. **Each return indicates the period covered and the due date.**

Even if you have made no taxable lodging sales, you must file a timely return. Simply write -0- in the appropriate areas of the return.

Change of Mailing Address. Mark the "mailing address change" box on your tax return and provide the new address.

Change in Operation/Ownership. You must report any change in operation of your business on an amended Idaho Business Registration Form. You must report any changes in partners or officers, any restructuring of ownership, new locations, an address change, or additional locations. You can also make these changes online through **tax.idaho.gov** by clicking on "Apply for a business permit" under the Online Services heading.

New Owner. If you are a new owner of a business, **don't use a return which has been addressed to the former owner.** Permits are not 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 the Idaho State Tax Commission.

Cancel permit. If this is your last return, mark the "cancel permit" box on your tax return. Attach a statement giving information and the date of disposition of the business.

Line 1. Total Lodging Sales. Enter the amount of all accrued sales for the period, including cash and credit transactions. Total sales include all room sales, both taxable and nontaxable.

What is taxable--Receipts (sales) from the furnishing of lodging by a hotel, motel or campground.

Exceptions: No tax is imposed when residence is maintained by the same person continuously under the terms of a lease or similar agreement for a period of **more than** 30 days.

Line 2. Nontaxable Lodging Sales. Enter the amount of all nontaxable lodging sales for the period, including cash and credit transactions. Exemptions from this tax are listed in Rule 16 of the Idaho Hotel/Motel Room and Campground sales tax rules.

Line 3. **Total Taxable Lodging Sales.** Subtract line 2 from line 1.

Line 4. Tax. Multiply line 3 by 2%.

Line 5. Adjustments. Use this line when claiming adjustments or amending a previous return (such as errors in reporting or refunded sales). **A letter of explanation must be attached.**

Line 6. Tax Due. If line 5 results in an increase, add to line 4. If line 5 results in a decrease, subtract from line 4.

Line 7. Penalty. Delinquent returns are subject to penalty. No penalty is due if no tax is due. Penalty is 5% of the tax due for each delinquent month or portion of a month. The maximum penalty is 25% and the minimum penalty amount is $10.00.

Line 8. Interest. Interest accrues on delinquent payments from the due date until paid. Rates are as follows:

1/1/2015 - 12/31/2015, 4% per year
1/1/2014 - 12/31/2014, 4% per year
1/1/2013 - 12/31/2013, 3% per year
1/1/2012 - 12/31/2012, 4% per year

LIne 9. Total due. Add lines 6, 7, and 8. Pay this amount.

Taxes to be paid by electronic funds transfer. All taxes due to the State of Idaho must be paid by electronic funds transfer whenever the amount due is $100,000 or greater. You must file your written tax return on or before the due date, indicating payment by Electronic Funds Transfer.

If you are not required to pay by electronic funds transfer, the total payment for tax due must accompany your return. Make your check or money order payable to the State Tax Commission. Do not staple your check to your return or send a check stub.

Payment by credit/debit card and e-check. You can use a credit/debit card or e-check to make payments under $100,000 to the state of Idaho. You can pay through our website at **tax.idaho.gov**. We accept American Express, Discover, MasterCard, and Visa for credit card payments. If you pay with a credit/debit card or e-check, our third-party provider will charge a convenience fee.

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