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FORM 1250 INSTRUCTIONS -- Greater Boise Auditorium Sales Tax

These instructions are to help you prepare your tax return. If you have questions about the application of greater Boise auditorium sales tax laws, contact the nearest State Tax Commission office.

A RETURN MUST BE FILED FOR EACH TAX 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 room 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. Any change in operation of your business must be reported on an amended Idaho Business Registration Form. You must report a change in name, partners or officers, any restructuring of ownership, a new location, an address change, or any additional locations. You can also make these changes online at: **business.idaho.gov**.

New Owner. If you are a new owner of a business, **do not use a return which has been addressed to the former owner.** Permits are not transferable. Contact the nearest State Tax Commission office to obtain an Idaho Business Registration Form for a new number. You can also apply for a new account number online at: **business.idaho.gov**.

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 Room 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 hotel/motel rooms within the district.

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

Line 2. Nontaxable Room 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 Room Sales. Subtract line 2 from line 1.

Line 4. Tax. Multiply line 3 by 5%.

Line 5. Adjustments. Use this line when claiming adjustments or amending previous returns (such as errors in reporting or refunded sales). A letter of explanation must be attached. For assistance, call: (208) 334-7821.

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:

1/1/2013 - 12/31/2013, 3% per year
1/1/2012 - 12/31/2012, 4% per year
1/1/2011 - 12/31/2011, 4% per year
1/1/2010 - 12/31/2010, 5% 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. A convenience fee is added to all credit/debit card and e-check payments (effective January 1, 2009).

District Boundaries--The district includes all of the Boise City metropolitan area and extends to much of the surrounding area. Questions about district boundaries or the law should be directed to the Idaho State Tax Commission or the Greater Boise Auditorium District.

Mail return to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

IDAHO STATE TAX COMMISSION OFFICES

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or
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