

General. You must report tax using the accrual method. This means you report all cash and credit sales even if you haven't received payment. You must file a return for each filing period, even when no tax is due. Make sure to sign your return. Unsigned returns may result in penalty, interest, or both.

Electronic Filing. You can file your return, make changes to your account, and cancel your permit online at tax.idaho.gov/gototap.

Due Date. Returns are due by the 20th of the month following the period covered. Each return shows the period covered and the due date.

Change in Operation/Ownership. You must notify the Tax Commission of any of the following:

- Changes in partners or officers
- Restructuring of ownership
- Address changes
- New or additional locations

Report these changes at tax.idaho.gov/ibr or by mailing us a completed Form IBR-1, *Idaho Business Registration*.

New Owner. If you're a new owner of a business, **don't file a return addressed to the former owner.** Permits aren't transferable. Apply for a new permit at tax.idaho.gov/ibr or by mailing us a completed Form IBR-1, *Idaho Business Registration*. Contact us with questions.

Additional Form 1152 Pages. Visit tax.idaho.gov/tac or call (208) 334-7660 in the Boise area or toll-free at (800) 972-7660.

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

Cancel Permit. If this is your last return, check the "Cancel Permit" box on your tax return and provide the date of closure.

County Codes. Enter a county code for each county where lodging sales occurred during the period.

County	Code	County	Code	County	Code
Ada	01	Cassia	16	Lewis	31
Adams	02	Clark	17	Lincoln	32
Bannock	03	Clearwater	18	Madison	33
Bear Lake	04	Custer	19	Minidoka	34
Benewah	05	Elmore	20	Nez Perce	35
Bingham	06	Franklin	21	Oneida	36
Blaine	07	Fremont	22	Owyhee	37
Boise	08	Gem	23	Payette	38
Bonner	09	Gooding	24	Power	39
Bonneville	10	Idaho	25	Shoshone	40
Boundary	11	Jefferson	26	Teton	41
Butte	12	Jerome	27	Twin Falls	42
Camas	13	Kootenai	28	Valley	43
Canyon	14	Latah	29	Washington	44
Caribou	15	Lemhi	30		

Total Lodging Sales. Enter the amount of all sales for the period by county code, excluding sales that Short-term Rental Marketplaces reported for you.

Total sales for travel and convention tax include all lodging sales as well as the separately stated fees associated with those sales such as:

- Credit card processing fees
- Cleaning fees
- Pet fees

Nontaxable Lodging Sales. Enter the amount of all nontaxable lodging sales for the period by county code.

Sales that are exempt from the travel and convention tax include:

- Lodging sales you made to the same person under the terms of a lease or similar agreement for 31 or more consecutive days
- Campground space for day use only
- Room charges directly paid by the U.S. Government, Idaho governmental agencies, or other exempt buyers

Exemptions from this tax are listed in Rule 016 of the Idaho Hotel/Motel Room and Campground Sales Tax Administrative Rules.

Document exempt credit card sales using Form ST-104HM, *Tax Exemption on Lodging Accommodations*. Document all other exemptions using the Form ST-101, *Sales Tax Resale or Exemption Certificate*.

Adjustments to Tax. Use this column to claim an adjustment. You must provide a letter explaining the adjustments.

Penalties. You may owe a penalty if you:

- File a return by the due date but don't pay all of the tax you owe (0.5% of the tax per month to a maximum of 25%)
- Don't file a tax return by the due date (5% of the tax per month to a maximum of 25%)

Note: You owe the entire month of any penalty even if your payment or return is only one day late. The minimum penalty is \$10.

Interest. Interest accrues on overdue tax from the original due date of the return until you pay the tax. We apply late payments in this order: interest, tax, and penalty. Rates are as follows:

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
01/01/2016 - 12/31/2016, 4% per year

Electronic Payments of Less Than \$100,000.

Go to tax.idaho.gov/epay to pay by ACH Debit, credit card, debit card, or e-check. There is no fee to pay by ACH Debit. Otherwise, our third-party provider charges a convenience fee when you pay by e-check, debit card, or credit card. We accept American Express®, Discover®, MasterCard®, and VISA®.

When you file a paper return, note at the top of the return if you paid with ACH Debit or ACH Credit for electronic funds transfer.

Electronic 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. Read more at tax.idaho.gov/epay if you're making an electronic funds transfer for the first time.

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.

Mail return 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