

PROMOTER-SPONSORED EVENTS

Idaho State Tax Commission
800 Park Blvd., Plaza IV
Boise, ID 83712-7742
tax.idaho.gov

If you organize an event where two or more retailers sell or exchange their products and any related services, you're considered a "promoter" and your event is considered a "promoter-sponsored event."

Some examples of promoter-sponsored events include bazaars, swap meets, flea markets, gun shows, fairs, or organized yard sales not held at the seller's residence.

Retailers can be businesses, individuals, or even nonprofit organizations that sell, or make it known that they sell, a product or related service. A retailer is someone who:

- Sells or rents a tangible item, (see Idaho Code 63-3610)
- Charges admission, or
- Charges a fee for the use of tangible personal property or a facility for recreation

Your responsibilities as a promoter

- Before your event, obtain a Form ST-124 for each of your participants. You can get forms by going to tax.idaho.gov/pse2 on our website.
- Complete Section A, Promoter's Information.
- Each participant must then complete Sections B and C, Participant's Information and Sales Tax Declaration.
- Before your event starts, you should collect a copy of the Form ST-124 — with Sections B and C completed — from each of your participants.
- Send these copies to the Tax Commission within 10 days of the start of the event. The address is on the form. (If any participants refuse to complete the form, you must supply their name and contact information in lieu of the form copy.)
- For each copy where the participant has marked the YES box ("YES, I need this temporary seller's permit"), you can claim a \$1 tax credit on your Idaho income tax return.

The Form ST-124, Idaho Sales Tax Declaration

See below for an example of what this form looks like. This form allows your retailers to collect and report sales taxes, or indicate that they already have a seller's permit or that they're not selling anything that requires sales tax to be charged. (Note that churches and nonprofits are responsible for collecting sales tax on retail sales.)

You can request ST-124 form online at tax.idaho.gov/pse2 or by calling (208) 334-7660 in Boise or (800) 972-7660 toll free.

There is no fee for this form. However, the ST-124s are numbered, so please return the extras or let us know if you don't use all the forms you've requested.

Penalties

Regardless of the language in your contract with vendors, promoters must distribute the ST-124 forms. You may be charged a penalty of \$25 per participant (to a maximum of \$1,000) for not submitting Form ST-124 for any event at which you are the promoter.

Questions

If you have any questions, go to our website at tax.idaho.gov/pse1, visit one of our local offices, or call (208) 334-7575 in Boise or (800) 972-7660 toll free.

Other tax requirements

Whether you're in business for yourself, or you represent a corporation or partnership, you'll need to file an Idaho income tax return if your gross income from Idaho meets the filing requirement. If you have employees in Idaho, you may also need to file and pay employee taxes.

ST-124
EFO00021
10-09-14

IDAHO SALES TAX DECLARATION
for Promoter-sponsored Events
Must be completed legibly for all pages.

No. 387501P

Section A: Promoter's Information

Name: _____
 Email: _____
 Event name: _____
 Event location: _____
 Event begins/ends: _____

Section B: Participant's Information

Name: _____
 DBA (if applicable): _____
 Phone: _____
 Email: _____
 Street address: _____
 Mailing address: _____
 City, state, ZIP: _____

Section C: Sales Tax Declaration (check "YES" or "NO" and complete any requested information)

YES, I need this temporary seller's permit.
 At this event I will be selling _____.
 • I will operate _____ locations (stalls, carts, etc.)
 • I will have a copy of this permit at all locations.
 • I will collect Idaho's 6% sales tax on all sales of tangible personal property, food, drinks, and admissions.
 • I will submit a copy of this form and tax collected within 15 days after the end of this event.

NO, I don't need this temporary seller's permit because I have an active Idaho seller's permit. My permit number is _____.

NO, I do need this temporary seller's permit because I will make _____ sales at this event. If I do not have a permit, I'll _____.

By this signature I affirm the above is true (or signing and returning a white copy to promoter.)
 Signature _____ Date _____

If you answered YES in Section C, you must complete the following sections after the event:

Section D: Sales Tax Report

1. Total taxable sales _____
 2. Idaho sales tax _____
 3. Total tax _____
 4. Line 2 minus line 3 _____
 Line 2 help: Idaho sales tax is 6%. Multiply line 1 x .06 to calculate line 2.
 Line 3 help: You must attach copies of any purchase invoices to receive credit for sales tax paid on resale merchandise.
Total due \$ _____
 Line 4 of Section D.

Section E: Summary

Tax ID number (SSN or EIN) of the Participant: _____

 I do swear or affirm that this information is true and correct to the best of my knowledge.
 Authorized Signature _____ Date _____

Additional instructions are on the back.

Send a completed copy of this form and payment *within 15 days following the event to:*

Idaho State Tax Commission
 PO Box 36
 Boise ID 83722-0410

PROMOTER COPY

This publication doesn't provide full explanations of Idaho tax laws or rules. For more information, contact:

- Idaho State Tax Commission: (208) 334-7660 in the Boise area or toll free at (800) 972-7660
- Hearing impaired: TDD (800) 377-3529
- tax.idaho.gov