

TEMPORARY SELLER'S PERMIT

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

Temporary sales tax permits are a type of seller's permit and allow you, your company, or your organization to make infrequent retail sales in Idaho. These permits include a simple form to report sales and submit the sales taxes you collect from your customers. They are designed for one-time events such as concerts, fundraisers, and bazaars.

Regular or temporary seller's permit

The following information may help you determine whether to apply for a regular seller's permit or a temporary seller's permit. There's no fee for either permit.

Regular seller's permit:

- Valid until cancelled
- Valid for multiple events
- File regular, periodic returns
- Must file, even if no sales

Temporary seller's permit:

- Valid up to 90 days; limited to three permits per year
- Valid for only one event
- File return within 15 days of the last day of the event
- Must file, even if no sales

Get a regular seller's permit:

<http://tax.idaho.gov/i-1159.cfm>

Get a temporary seller's permit:

<http://tax.idaho.gov/tsp2>

Churches and nonprofits are included

Churches and nonprofit organizations are not exempt from collecting and paying the tax on sales they make,

unless the event meets specific criteria (learn more in our brochure *Nonprofit Groups and Churches (#50)*). Churches and nonprofits must get a seller's permit if they make retail sales.

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.

Yard sales

You can have **two** home yard sales in a calendar year without registering as a retailer and getting a seller's permit to collect sales tax. If you hold a yard sale with someone else (whether a family member, neighbor, or friend), it counts as a sale for each of you.

To qualify for the exemption from collecting sales tax, your yard sale must meet all of the following requirements:

- The sale must last no more than a few days.
- If you have a business and sell a particular item in that business, you can't sell the same or similar items at a yard sale.
- You can't use your yard sale to sell items you specifically bought for resale.
- You must own the items you offer for sale. You can't make consignment sales.
- You have to conduct the yard sale on your premises.

If your yard sale doesn't meet **all** of these requirements, or if you'll be holding more than **two** yard sales in a

Temporary Seller's Permit – Page 2

calendar year, you're considered a retailer and must collect sales tax.

You must get a:

- Temporary seller's permit if you only occasionally make sales, or a
- Regular seller's permit if you're going to sell items regularly.

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

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