

# IDAHO TAX UPDATE

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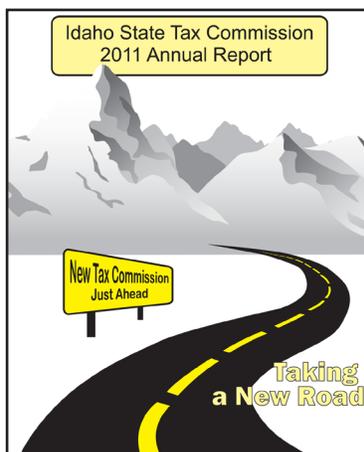
If you have questions about the articles in this issue of *Tax Update*, or if you need more information, contact the Idaho State Tax Commission.

## TAX COMMISSION REOPENS FIELD OFFICES

The Tax Commission's five Idaho field offices reopened their doors to the public in August 2011, after being closed a year earlier. In a news release, Tax Commissioner David Langhorst said, "We closed our offices to the public a year ago to consolidate taxpayer service into our call center, which allowed our field offices to concentrate on recovering revenue for the state. Since then, we've found we can do both and still offer personal service to taxpayers at our offices on a more limited basis."

The field offices—in Coeur d'Alene, Lewiston, Twin Falls, Pocatello, and Idaho Falls—all are open on different schedules, depending on their staffing levels. (See our office locations and hours on the next page.)

Each office has a drop box for taxpayers to leave payments or correspondence. Also, phone service will still be handled centrally in the Boise office, at 334-7660 in the Boise area and (800) 972-7660 statewide. The Boise office is open 8 a.m. to 5 p.m. (Mountain Time) Monday through Friday, except on state holidays.



See our latest [Annual Report](#) on our website.

## WITHHOLDING GUIDE UPDATED

We revise [A Guide to Idaho Income Tax Withholding](#) when accumulated annual inflation adjustments cause a substantial change. Our latest guide was updated in December 2011, has a blue cover, and is available online. We aren't mailing the guide to employers this year. If you can't get the guide online, you can contact us for a paper copy. Here's what's new:

- There's a new due date for electronic filers. The due date for electronically filing Form 967, W-2s, and 1099 information returns is now the last day of February. This matches the due date for filing by paper, but no longer matches the IRS e-file due date.
- Magnetic media has been eliminated.
- Electronic filers are no longer receiving paper Forms 910.
- We have a new ACH Debit payment process and provider. Use the new [Taxpayer Access Point \(TAP\) link](#) on our website to make ACH Debit payments. The service is free.
- Withholding tables have been updated.
- The 1099 Combined Federal/State Filing Program has been included for the first time.

## FILING CYCLE CHANGES TAKE EFFECT

If you've been changed from quarterly to monthly filing, be sure to check the tax periods marked on the top of your sales tax, sales tax-

### DID YOU KNOW?

- You can request changes to your account through our [Taxpayer Self-Service Portal](#).
- You can calculate your penalty and interest with our [Penalty & Interest Estimator](#).
- The Idaho income tax return filing deadline this year is **Tuesday, April 17**.
- We no longer process Unclaimed Property payments — the State Treasurer's Office does.

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## FILING CYCLE CHANGES...

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related, or withholding payment voucher. If your annual filing cycle was changed to quarterly, you'll be receiving your returns or vouchers in March.

## AMUSEMENT DEVICE TAX (ADT) DECALS ISSUED DIFFERENTLY

ADT decals are no longer available for immediate pickup. Instead, all ADT decals are now issued and mailed from our Permit Accounting Section. You can still drop off your order form and payment by the due date at our Boise location or any of our field offices. We'll send a reminder of this change with the annual Form 3550 and renewal letter in May. Be sure to visit our recently-added [Amusement Device Tax](#) page on our website.

## MORE TAX TYPE CODES ADDED FOR EACH CREDIT PAYMENTS

We've added more tax type codes to give taxpayers greater flexibility in making payments for more than just returns (such as estimated payments, audit payments, and period payments). The original tax type codes to make payments for returns haven't changed. For more information about the new codes, email: [eft@tax.idaho.gov](mailto:eft@tax.idaho.gov).

Unless otherwise noted, information in *Tax Update* applies only to Idaho taxes. This newsletter is designed to provide general information only, and isn't intended to offer comprehensive explanations of Idaho tax laws and rules. Specific questions should be addressed to the Tax Commission.

## BUYING ONLINE? YOU NEED TO KNOW THIS!

When you buy items on the Internet, by phone, or through mail-order catalogs, and they're shipped to you in Idaho, the items are subject to sales tax. If you haven't paid sales tax on these goods, you owe a use tax (unless an Idaho exemption applies). Use tax is paid directly to the state, instead of the seller of the goods.

Businesses that don't make retail sales either pay use tax with their annual Idaho income tax return or a use tax return, or they can submit it directly to the Tax Commission. Businesses that make retail sales pay use tax with their sales tax return.



## YOU'RE CORDIALLY INVITED

The Idaho State Tax Commission holds monthly Open Meetings and the public is invited to attend and participate. We've just [launched a brand new Web page](#) where you can see our meeting dates, times, and agendas to decide if the topics interest

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## FOR MORE INFORMATION

Website: [tax.idaho.gov](http://tax.idaho.gov)  
Phone (Boise area): 334-7660  
Phone (toll free): (800) 972-7660  
Hearing impaired: (800) 377-3529  
E-file help: (208) 332-6632  
TAP ACH Debit help: (208) 334-7596

## TAX COMMISSION OFFICES

### Boise:

8 a.m. - 5 p.m., Mon. - Fri.  
800 Park Blvd., Plaza IV

### Coeur d'Alene:

9 a.m. - 4 p.m., Mon. - Fri.  
1910 Northwest Blvd., Ste. 100

### Idaho Falls:

10 a.m. - 3 p.m., Mon. - Thurs.  
150 Shoup Ave., Ste. 16

### Lewiston:

8 a.m. - 5 p.m. on the 20th only  
1118 F St.

### Pocatello:

9 a.m. to 4:30 p.m., Mon. - Thurs.  
611 Wilson St., Ste. 5

### Twin Falls:

10 a.m. - 3 p.m., Mon. - Thurs.  
440 Falls Ave.

you. We encourage you to ask us questions and offer your views at each of these meetings, or just listen and observe if you prefer. Minutes are taken, are adopted at a subsequent Open Meeting, and then are published.

Besides our monthly Open Meetings with our four Tax Commissioners and program managers, we also have several specialized Open Meetings throughout the year. Please visit our new page for more details.

## NEW FORMS ADDED THIS YEAR

- **Form 72**, Idaho Hire One Act Credit
- **Form 72-S**, Idaho Hire Once Act Credit Supplemental Schedule
- **Form PTE-WX**, Withholding Exemption Form (Pass-Through Entity Withholding)
- **Form PTE-12**, Idaho Schedule for Non-electing Owners
- **Form PTE-01**, Idaho Income Tax Withheld For An Individual Nonresident Owner of a Pass-through Entity (payment voucher)