



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.

GET TEMPORARY PERMITS, ORDER EVENT PROMOTER FORMS ONLINE

Vendors who make occasional sales can now get a temporary seller's permit through our website at tax.idaho.gov (see "Popular Searches").

Temporary seller's permits are for individuals and organizations that don't normally make sales, but want to sell occasionally, either on their own or as part of an event (e.g. holiday bazaar, farmers market, swap meet, flea market, gun show). The permit allows them to make retail sales in Idaho and includes the information they need to report sales and send the tax they collect to the state.

A temporary seller's permit is good for just one sale or event, so vendors have to get a new permit the next time they make sales. Sellers can have up to three temporary permits a year, with each one valid for up to 90 days. Those who make more frequent sales must get a regular seller's permit and file returns on a schedule. There's no fee for either a regular or temporary seller's permit.

Event promoters can also order required sales tax forms for their events through our website.

Promoters are event organizers who bring together two or more vendors to sell their products and related services. A promoter must give each vendor a copy of Form ST-124 (Idaho Sales Tax Declaration, Promoter Sponsored Event). When the event is over, the promoter returns copies of the completed ST-124s to the Tax Commission. The forms ensure that all vendors are properly registered with a temporary seller's permit.

Popular Searches

- ▶ My refund
- ▶ Classes & events
- ▶ FAQs
- ▶ Forms
- ▶ Publications
- ▶ Reports
- ▶ Due dates
- ▶ Tax rates
- ▶ Interest rates
- ▶ Verify seller's permit
- ▶ **Get a temporary seller's permit**
- ▶ Order event promoter forms

CUSTOMER SERVICE CHANGES AT FIELD OFFICES

Starting Jan. 1, 2011, our field offices will no longer provide customer service at our counters. (They currently offer this service only on the 20th of each month, but this one-day opening has proven more confusing than helpful.) These offices include Coeur d'Alene, Idaho Falls, Lewiston, Pocatello, and Twin Falls. Taxpayers who need help can call Taxpayer Services toll free at (800) 972-7660 from 8 a.m. to 5 p.m., MT.

Our field offices will still provide a drop box for payments, returns, and correspondence. If you have an ongoing collection or audit case, you can make an appointment to meet with Tax Commission staff at these offices. You can also get forms and make payments through our website at tax.idaho.gov.

CHANGES TO E-FILING DUE DATE, MAG MEDIA FOR INCOME TAX WITHHOLDING

The due date for electronically filing Form 967, W-2s, and 1099s is now the **last day of February**. This matches our due date for filing by paper, but no longer matches the IRS e-file due date.

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E-FILERS: GET SALES/USE, WITHHOLDING DUE DATES ONLINE

If you regularly e-file your sales and use tax or sales-related tax returns or make income tax withholding payments electronically, you won't receive paper returns or payment vouchers in the mail. To help you remember when to file, use the [due dates schedule](#) available on our website. See "Due Dates" in the "Popular Searches" section, then "Sales/Use Tax & Withholding Due Dates."

Starting with tax year 2010, Idaho no longer accepts magnetic media to report 1099s. You can file 1099s either by paper or electronically by uploading a file. To [file electronically](#), go to tax.idaho.gov (click on “E-file,” then “1099 and information returns e-file” under “Businesses”).

HELP PREVENT TAX REFUND DELAYS

When the Idaho State Tax Commission reconciles employer W-2 information with the W-2s filed by employees, we find many errors that are easily avoidable. Following the tips below will help employers and tax preparers reduce the chance of receiving a letter or phone call from us and will speed up the processing of tax refunds for employees and clients.

Completing W-2s for Your Employees:

- Complete all required fields
- Use the correct Employer Identification Number (EIN) – Use the EIN that the IRS issued you. If you’re a service provider, use the EINs issued to your clients.

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

- Use the correct state account number – For Idaho, this is a **9-digit number** that we issued you
- Make sure all W-2 copies are legible
- Use the correct W-2 for the reporting year
- File Form 967 with your W-2s
- If you file your W-2s electronically, don’t send us a paper copy



Completing W-2 Data on Electronically Filed Income Tax Returns

Before issuing any refunds, the Tax Commission verifies that the correct EIN is paired with the correct Idaho state account number for each W-2. To help avoid refund delays:

- Be sure to complete all required fields
- Use the EIN from Box b of the W-2
- Use the employer’s state ID/account number from Box 15 of the W-2. Idaho’s account number is **9-digit numeric**. Don’t enter alpha characters or more than nine digits in the employer’s state ID/account number field even though it allows 20 digits and alpha/numeric characters. The software **doesn’t validate** the state number field.
- Use the 2-letter state abbreviation (for the state where the wages were earned) from Box 15
- If the software package you

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FOR MORE INFORMATION

Website: tax.idaho.gov
Phone (Boise area): 334-7660
Phone (toll free): (800) 972-7660
Hearing impaired: (800) 377-3529

TAX COMMISSION OFFICES

Boise:
800 Park Blvd., Plaza IV
Coeur d’Alene:
1910 Northwest Blvd., Ste. 100
Idaho Falls:
150 Shoup Ave., Ste. 16
Lewiston:
1118 F St.
Pocatello:
611 Wilson St., Ste. 5
Twin Falls:
440 Falls Ave.

use retains returning client information, verify that the W-2 EIN and employer’s state ID/account number are correct

UPDATE YOUR ACCOUNT CONTACT INFORMATION

Before your business calls us for account information, please make sure the person asking for the information is on our list of contacts for your company or we have a power of attorney from you for that person. Because of confidentiality laws, we can’t provide tax information unless we have proof that the person requesting it has the authority to receive the information. To update your contact information, please send an e-mail to processing@tax.idaho.gov.