

## Form 852 — Instructions County Assessor Sales Tax Return

### General Information

Returns are due by the 20th of the month following the reporting period. Each return shows the period covered and the due date. File a return for each reporting period, even when no tax is due.

**Electronic filing.** You can file your return, make changes to your account, and cancel your permit online at [tax.idaho.gov/gototap](https://tax.idaho.gov/gototap).

### Completion of Return

Prepare a separate return for each tax rate you collect.

For example, the majority of the transactions in a period were taxed at 6%. One transaction was taxed at 2% because the applicant paid tax at 4% to another state. You must prepare two returns:

- A return for the transactions taxed at 6%.
- A return for the transactions at 2%. The preparer should insert 2% for the tax rate collected in **bold print** on the return.

**Tax collected.** Enter the amount of sales tax you collected.

**Reimbursable transactions.** Enter the number of reimbursable transactions. We'll reimburse you \$1 for processing each of the following transactions:

- Application for certificate of title or initial registration of a motor vehicle, trailer, or other titled property
- Initial registration of an untitled boat, trailer, or other untitled property required to be registered

We don't reimburse you if a retailer already collected sales or use tax on the transaction.

**Interest.** Interest accrues on overdue tax from the original due date of the return until you pay the tax.

Rates are as follows:

- 01/01/2025 – 12/31/2025, 6% per year
- 01/01/2024 – 12/31/2024, 6% per year
- 01/01/2023 – 12/31/2023, 5% per year
- 01/01/2022 – 12/31/2022, 3% per year

**Payments.** We apply payments in this order:

1. Bad check fees
2. Interest
3. Tax
4. Penalty

**Pay electronically.** You can pay electronically using one of these options:

- ACH debit
- ACH credit
- Credit card
- Debit card
- E-check

You can view payment options at [tax.idaho.gov/epay](https://tax.idaho.gov/epay).

**Note:** If you pay electronically and file a paper return, write a note at the top of the return which electronic payment method you used.

**Payments of \$100,000 or more.** Idaho law requires you to use ACH debit or ACH credit. To request our ACH Credit Addenda and Bank Information form, email us at [eft@tax.idaho.gov](mailto:eft@tax.idaho.gov).

**Pay by check.** Make your check or money order payable to the Idaho State Tax Commission and include it with your return. Put your account number and filing period on the check memo line.

**Mail paper returns and payments 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](https://tax.idaho.gov/contact)