



# Form 852 — Instructions County Assessor Sales Tax Return

## General Information

Returns are due by the 20th of the month following the reporting period covered. Each return shows the period covered and the due date. You must report and file a signed return at least monthly even when you don't owe tax. You can report more frequently by making as many copies of the return as you need. Always use a return for the current month.

## Completion of Return

You must 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 payment is made in full.

Rates are as follows:

- 01/01/2023 – 12/31/2023, 5% per year
- 01/01/2022 – 12/31/2022, 3% per year
- 01/01/2021 – 12/31/2021, 2% per year
- 01/01/2020 – 12/31/2020, 4% 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, note at the top of your return how you paid.

**Payments of \$100,000 or more.** Idaho law requires you to use ACH Debit or ACH Credit.

**Pay by check.** Make your check or money order payable to the Idaho State Tax Commission and include it with your return.

**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)