

Form 910 — Instructions Withholding Payment

Payment Requirements. If your account filing cycle is monthly, semimonthly, quarterly, or annually, you must pay the withheld Idaho income taxes electronically or with a Form 910, *Idaho Withholding Payment Voucher*. All payments are due on or before the due date as shown in the due date table below.

Please include the Form 910 with your check or money order to ensure your account is properly credited. If you didn't withhold income taxes, you must file a "zero" payment.

Zero Payments. You can file zero payments in one of the following ways:

1. Through our website at tax.idaho.gov/epay, either through quickpay or a Taxpayer Access Point (TAP) account.
2. By electronic funds transfer (EFT). (See below.)
3. By using a Form 910 and entering a "0" in the "Payment Amount" box. Mail it to: Idaho State Tax Commission, PO Box 76, Boise, ID 83707-0076.

Electronic payments. There's no fee when paying by ACH Debit. If you pay by credit card or e-check, our third-party provider will charge a convenience fee. American Express, Discover, MasterCard, and Visa are accepted. To make credit/debit card, e-check, and ACH Debit payments, use TAP at tax.idaho.gov. For more information, visit our *E-Pay* page at tax.idaho.gov/epay.

Check Payment. Make your check or money order payable to the Idaho State Tax Commission. Don't staple your check to your return or send a check stub.

Payments of \$100,000 or more. Idaho law requires you to use ACH Debit or ACH credit (electronic funds transfer) when making payments of \$100,000 or more. If you file a paper return, indicate on the return that you paid by one of these methods. If you're making an electronic funds transfer for the first time, read more at tax.idaho.gov/epay. To request our "ACH Credit Addenda and Bank Information" form, email us at eft@tax.idaho.gov or fax (208) 334-7625.

Change of Mailing Address. If the address on your form is incorrect, check the "Mailing Address Change" box on Form 910 and provide your new address.

New Owner. If you're a new owner of a business, **don't use a form from a previous owner.** Accounts aren't transferable. You can apply for a new withholding account by completing an Idaho Business Registration at tax.idaho.gov/ibr.

Cancel Account. If you want to cancel your account, check the "Cancel Account" box on your Form 910.

Signature. You must sign your Form 910.

2024 Form 910 Due Date Table

Monthly								
Payment Period	Due Date		Payment Period	Due Date		Payment Period	Due Date	
1/1 – 1/31	2/20		2/1 – 2/28	3/20		3/1 – 3/31	4/22	
4/1 – 4/30	5/20		5/1 – 5/31	6/20		6/1 – 6/30	7/22	
7/1 – 7/31	8/20		8/1 – 8/31	9/20		9/1 – 9/30	10/21	
10/1 – 10/31	11/20		11/1 – 11/30	12/20		12/1 – 12/31	1/21/2025	

Semimonthly								
Payment Period	Due Date		Payment Period	Due Date		Payment Period	Due Date	
1/1 – 1/15	1/22		1/16 – 1/31	2/5		2/1 – 2/15	2/20	
2/16 – 2/28	3/5		3/1 – 3/15	3/20		3/16 – 3/31	4/5	
4/1 – 4/15	4/22		4/16 – 4/30	5/6		5/1 – 5/15	5/20	
5/16 – 5/31	6/5		6/1 – 6/15	6/20		6/16 – 6/30	7/5	
7/1 – 7/15	7/22		7/16 – 7/31	8/5		8/1 – 8/15	8/20	
8/16 – 8/31	9/5		9/1 – 9/15	9/20		9/16 – 9/30	10/7	
10/1 – 10/15	10/21		10/16 – 10/31	11/5		11/1 – 11/15	11/20	
11/16 – 11/30	12/5		12/1 – 12/15	12/20		12/16 – 12/31	1/6/2025	

Quarterly			Annual		
Payment Period	Due Date		Payment Period	Due Date	
1/1 – 3/31	4/30		1/1 – 12/31	1/31/2025	
4/1 – 6/30	7/31				
7/1 – 9/30	10/31				
10/1 – 12/31	1/31/2025				

Penalty. If you don't file your withholding payment on or before the due date, you owe a penalty of 5% (.05) of the tax due for each month that goes by until the payment is made. If you made a payment on time but underpaid the tax, the tax due is subject to a penalty of one-half percent (.05% or .005) of the tax due for each month that goes by until the payment is made. The minimum penalty is \$10. The maximum penalty is 25% (.25) of the tax due.

Interest. Interest accrues on late payments from the due date until paid. Rates are as follows:

1/1/2024 – 12/31/2024, 6% per year

1/1/2023 – 12/31/2023, 5% per year

1/1/2022 – 12/31/2022, 3% per year

1/1/2021 – 12/31/2021, 2% per year

Rounding Amounts. Round the amounts on Form 910 to the nearest whole dollar. Round down if under 50 cents, round up if 50 cents or more.

Payment Amount. In the "Payment Amount" box on the Form 910, enter the amount of Idaho income tax withheld from the wages paid to your employees during the payment period, plus any penalty and interest you may owe. Pay this amount.

Monthly Filers. Payment is due on or before the 20th day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on Form 967, *Idaho Annual Withholding Report*, at the end of the year.

Semimonthly Filers. Semimonthly filers pay the taxes withheld based on a twice-monthly reporting period.

The first period begins on the 1st of the month and ends on the 15th of the month, with payment due by the 20th of the same month. The second period begins on the 16th of the month and ends on the last day of the month, with payment due by the 5th of the following month. Payments made throughout the year must be reconciled on Form 967, *Idaho Annual Withholding Report*, at the end of the year.

Quarterly Filers. Payment is due by the last day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on Form 967, *Idaho Annual Withholding Report*, at the end of the year.

Annual Filers. Payment is due by the last day of January. Payments must be reconciled on Form 967, *Idaho Annual Withholding Report*, at the end of the year.

Farmers. Farmers who are required to file with the Idaho Department of Labor are required to pay the taxes withheld on a quarterly basis using Form 910, but can choose to pay the taxes withheld on a monthly basis. Farmers not required to file with the Idaho Department of Labor can pay the taxes withheld on a yearly basis using Form 910. They also have the option to pay the taxes withheld on either a monthly or quarterly basis using Form 910. For more information on the Department of Labor's reporting requirement, contact the Department of Labor.

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660

Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact