



Form 910 — Instructions Idaho Withholding Payment

Payment Requirements. You must pay withheld Idaho income taxes electronically or with a paper Form 910, *Idaho Withholding Payment Voucher*. All payments are due on or before the due date for your filing frequency, as shown in the table below.

Zero Payments. If you have a withholding account, you must file by your due date even if you didn't withhold any Idaho income taxes during the period. File a zero payment in one of these ways:

- Through Quick Pay (tax.idaho.gov/quickpay).
- Through your Taxpayer Access Point (TAP) account, if you have one (tax.idaho.gov/gototap).
- By using a Form 910 and entering "0" in the "Payment Amount" box. Mail the form to: Idaho State Tax Commission, PO Box 76, Boise, ID 83707-0076.

Payments of \$100,000 or More. Idaho law requires you to use one of these payment methods:

- ACH debit through tax.idaho.gov/quickpay or tax.idaho.gov/gototap.
- ACH credit. If you're making an ACH credit transfer for the first time, read more about the process at tax.idaho.gov/epay. To request our "ACH Credit Addenda and Bank Information" form, email us at eft@tax.idaho.gov.

Payments of Less than \$100,000. You can pay in several ways.

- Through tax.idaho.gov/epay.
- Through your TAP account (tax.idaho.gov/gototap).
- By check payment. Make sure your check or money order is payable to the Idaho State Tax Commission. Include your Form 910 but don't staple your check to the return or send a check stub.

Our third party provider charges a fee for using some payment methods, such as a credit card.

Change of Mailing Address. If the address on your form is incorrect or needs updating, change it in one of these ways:

- Check the "Mailing Address Change" box on the paper Form 910, cross-out the incorrect address, and write the new address.
- Change your address in your TAP account.

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

2025 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	4/21
4/1 – 4/30	5/20	5/1 – 5/31	6/20	6/1 – 6/30	7/21	
7/1 – 7/31	8/20	8/1 – 8/31	9/22	9/1 – 9/30	10/20	
10/1 – 10/31	11/20	11/1 – 11/30	12/22	12/1 – 12/31	1/20/2026	

Semimonthly	Payment Period	Due Date	Payment Period	Due Date	Payment Period	Due Date
	1/1 – 1/15	1/21	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	4/7	
4/1 – 4/15	4/21	4/16 – 4/30	5/5	5/1 – 5/15	5/20	
5/16 – 5/31	6/5	6/1 – 6/15	6/20	6/16 – 6/30	7/7	
7/1 – 7/15	7/21	7/16 – 7/31	8/5	8/1 – 8/15	8/20	
8/16 – 8/31	9/5	9/1 – 9/15	9/22	9/16 – 9/30	10/6	
10/1 – 10/15	10/20	10/16 – 10/31	11/5	11/1 – 11/15	11/20	
11/16 – 11/30	12/5	12/1 – 12/15	12/22	12/16 – 12/31	1/5/2026	

Quarterly	Payment Period	Due Date	Annual	Payment Period	Due Date
	1/1 – 3/31	4/30		1/1 – 12/31	2/2/2026
4/1 – 6/30	7/31				
7/1 – 9/30	10/31				
10/1 – 12/31	2/2/2026				

Cancel Account. Cancel your withholding account by checking the "Cancel Permit" box on your paper Form 910 or cancel from your TAP account. If you cancel your account before the end of the year, you'll need to file a Form 967, *Idaho Annual Withholding Report*, for the portion of the year your account was open. See Yearly Reconciliation below.

Signature. Sign each paper Form 910 you submit.

Penalty. You must make your full withholding payment on or before the due date. Otherwise, these penalties apply:

- If no payment is made by the due date, the late filing penalty is 5% (.05) of the tax due for each month until you pay.
- If an underpayment of tax is made on time, the remaining tax due is subject to the late payment penalty of 0.5% (.005) of the tax due for each month until you pay in full.

Note: The minimum penalty for a late payment is \$10, and the maximum penalty is 25% (.25). Even if your payment is one day late, you still owe the entire monthly penalty. A penalty begins the first day you're late and continues until you pay in full.

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

1/1/2025 – 12/31/2025, 6% per year
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

Rounding Amounts. Round the amounts on Form 910 to the nearest whole dollar. Round down if 49 cents or less; round up if 50 cents or more.

Payment Amount. In the "Payment Amount" box on Form 910, enter the amount of Idaho income tax withheld from the wages paid to your employees during the payment period. Pay this amount.

If you know you owe penalty and interest:

- Pay what you owe for withholding through your TAP account. Within two business days, you'll see in TAP a bill for the penalty and interest due.
- If you're filing a paper Form 910, calculate the penalty and interest added to the withholding. Send a check for the total. Include a memo stating how much goes toward withholding, penalty, and interest.
- Submit your paper Form 910 and payment for withholding only. We'll calculate penalty and interest and bill you. Note that penalty and interest continue to accrue until paid in full.

Payment Due Dates. Payment is due on or before the due dates in the table on the previous page.

Yearly Reconciliation. Anyone making withholding payments must reconcile them at the end of the year on Form 967. File Form 967 by the last day of January.

Farmers. If you must file with the Idaho Department of Labor: You can make withholding payment to us monthly or quarterly. If you don't have to file with the Idaho Department of Labor: You can make withholding payments to us monthly, quarterly, or yearly. Contact the Idaho Department of Labor for more information about its filing requirement.

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact