

**Return to:**

**IDAHO STATE TAX COMMISSION  
PO BOX 36  
BOISE, IDAHO 83722-0410**

**SHADED AREAS FOR STATE USE ONLY**

1. Type of business <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Corporation (see instructions) <input type="checkbox"/> Nonprofit <input type="checkbox"/> Government <input type="checkbox"/> Fiduciary/Trust <input type="checkbox"/> Limited Liability Company					
2. Purpose of registration <input type="checkbox"/> New applicant <input type="checkbox"/> Change legal name <input type="checkbox"/> Change assumed business name <input type="checkbox"/> Add new account type <input type="checkbox"/> Add/Change Location <input type="checkbox"/> Change in partners, shareholders or managing members ___%					
3. Type of permits/accounts <input type="checkbox"/> Boise Auditorium <input type="checkbox"/> Sales <input type="checkbox"/> Travel & Convention <input type="checkbox"/> Use				4. Amusement device decals _____ <b>X \$35.00</b> Total Due _____	
5. Date sales or use will begin in Idaho _____ month _____ year					
6. Federal employer identification number (EIN)		7. Social security number (SSN)		8. Estimated monthly taxable sales	
9. Legal business name (see instructions)			10. Assumed business name (DBA)		
11. Date business began in Idaho		12. Date incorporated		13. State incorporated in	14. Month tax year ends
15. Physical location of business (no PO Box or mail drop addresses)	Street address	City	County	State	Zip Code
16. Mailing address	Street address or PO Box	City	State	Zip Code	
17. Mailing address for report forms	Street address or PO Box	City	State	Zip Code	
18. Business telephone number ( )		19. Contact person (name and title)		20. Telephone number & extension of contact person ( )	
21. E-mail address of contact person			22. Fax number of contact person		

23. Primary nature of business in Idaho: (Specify the product manufactured and/or sold or the type of service performed.)

24. Have you ever had a tax account number in Idaho? If yes, list all permit or account numbers.

25. List (a) owner and spouse of sole proprietorship, (b) all partners of partnership, (c) all corporate officers of corporation, or (d) all members of limited liability companies. (Use additional sheet if necessary.)

Name	Address of Residence	SSN or EIN and Phone Number	Corporate Title	% Owned	Director? Yes/No

**ACQUIRING AN EXISTING BUSINESS OR CHANGING TYPE OF LEGAL BUSINESS ENTITY**

If you buy an existing business, Idaho law requires you to withhold enough of the purchase money to pay any sales tax due or unpaid by the previous owner until the previous owner produces a receipt from the State Tax Commission showing the taxes have been paid. If you fail to withhold the required purchase money and the taxes remain due and unpaid after the business is sold, you may be liable for the payment of the taxes collected or unpaid by the former owner.

26. Did you acquire all or part of an existing business? <input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> None		27. Did you change your legal business entity? <input type="checkbox"/> Yes <input type="checkbox"/> No	
28. Previous owner's name		29. Business name at time of purchase	
30. Date acquired		31. Account/permit numbers of the business acquired	

**CERTIFICATION:** I certify that I am authorized as an owner, partner, corporate officer, member or representative to sign this document and that the statements made are correct and true to the best of my knowledge. (This form must also be signed by the spouse of a sole proprietor.)

Print name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Print name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

# INSTRUCTIONS

*Instructions are provided only for items that may need clarification.*

*For more help, contact:*

**State Tax Commission - (208) 334-7660 or (800) 972-7660**

1. Mark the type of legal business entity that indicates how you will file your income tax return. If you marked Limited Liability Company, also mark either sole proprietorship, partnership or corporation depending upon how you have chosen to be taxed for income tax purposes. If you have questions about types of legal business entities contact the Secretary of State's Office, (208) 334-2300.
2. Mark the item(s) that best describes your purpose in filing this form:  
**New applicant.** If the business is not currently registered with the State Tax Commission.  
**Change legal name.** If the business is changing its legal name, include a copy of proof, i.e. amended articles of incorporation or federal documentation.  
**Change assumed business name.** If the business is changing its assumed business name (DBA).  
**Add new account type.** If you already have one of the permits listed on the application and now need another permit. (Example: You have a withholding account and now need a sales permit.)  
**Add/change location.** If the business has changed its physical business location or added other locations.  
**Change in partners, shareholders, or managing members.** List the percentage of change if the business has new or additional partners, shareholders or managing members. Be sure to list all of the partners, shareholders or managing members in box 25.  

Regardless of your purpose in filing this form, the following boxes must be completed: 1, 2, 3, 6 or 7, 9, 11, 14, 15, 16, 18, 19, 20, 23, and 25.
3. Mark the type of permits or accounts you need:
  - **Retail sales.** Mark sales.
  - **Renting rooms for 30 days or less.** Mark sales and travel and convention.
  - **Renting rooms in the Greater Boise Auditorium District for 30 days or less.** Mark Boise Auditorium.
  - **Using, Consuming or Storing items in Idaho on which you have not paid sales tax.** Mark use.
4. A decal is needed for each coin- or token-operated machine or device that is used for amusement. Examples: pinball machine, jukebox or video game. List the number of decals you are requesting.  

Multiply the number of decals by \$35 and enter the total amount due. Make your check payable to the Idaho State Tax Commission and attach it to this application.
6. List your federal employer identification number (EIN) if one has been issued to you. If the business is other than a sole proprietorship, you must have a federal EIN. If you have applied for your EIN, but have not received it yet, enter "applied for." If you are not required to have an EIN, leave this box blank.
7. Enter your social security number if the type of business entity is a sole proprietorship.
8. Estimate the highest amount of taxable sales the business will have in any month.
9. List the legal name of the business. If the business is owned by a sole proprietor, list the name shown on the owner's social security card.  

If the business is owned by a corporation, limited liability company or partnership, list the legal name as registered with the Secretary of State's Office.
10. List the assumed business name (DBA), if different than the legal business name. (Example: Legal name Karan Jones - dba Karan's Flowers.) This name must also be registered with the Secretary of State, (208) 334-2301.
11. Enter the date this business began operating in Idaho.
12. If your business is a corporation, enter the date incorporated.
13. If your business is a corporation, enter the state in which it was incorporated.
14. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month the business' fiscal year ends.
15. List the business' physical location in Idaho. If you have more than one location, attach a separate page listing the additional locations. **(Do not use a PO Box or mail drop address.)**
17. If you wish to have the Idaho State Tax Commission report forms mailed to an address different than the one listed on line 16 (such as your accountant's address), list that address.
19. Enter the information for the person we should contact about your account.
23. Describe in detail the products and/or services your business in Idaho will provide. (Example: Retail sales: clothing, food. Agricultural crops: corn, beets. General contractor: building single-family homes.)
24. If this business entity or its owner, partners or members has ever had a tax account number in Idaho, list all permits or accounts.
25. List the appropriate information:
  - a. If you marked sole proprietorship on line 1, list the requested information for the owner and spouse.
  - b. If you marked partnership on line 1, list the requested information for each partner. If there are more than four partners, attach an additional page.
  - c. If you marked S corporation, corporation or nonprofit on line 1, list the requested information for each officer. Indicate if the officer is on the board of directors by writing "yes," "no" or "not applicable" (N/A). If there are more than four officers, attach an additional page.
  - d. If you marked limited liability company on line 1, list the requested information for all members. If there are more than four members, attach an additional page.

If you marked government or fiduciary, line 25 is optional.