Idaho sales tax guide

Standard rate:

6%

Reduced rate:

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Sales tax-free products and services:

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Who must register sales tax:

- You’re a retailer without a physical presence in Idaho.
- You have Idaho sales.
- Your amount of all sales in Idaho more than $100,000 in the current or previous calendar year.

If you meet all these criteria, as of June 1, 2019, you need to get an Idaho seller’s permission.

Threshold:

$100,000/year

Merchant thresholds by state

Marketplace thresholds by state

The special rules are applicable for the SAAS business.

Software as Service Tax Thresholds by state

Online Marketplaces:

When selling through a Marketplace Reseller as of June 1, 2019, Idaho law requires marketplace facilitators to collect and forward Idaho sales tax on third-party sales in Idaho. Have your marketplace facilitator provide written confirmation of the sales tax they're reporting. If your reseller on marketplace isn't collecting and forwarding tax on your sales, please include it on your own salesman's permit.

Registration procedure:

You can register online through the Idaho Secretary of State's Office.

You need to provide information by the company:

– EIN (if available), Social Security numbers or EINs of all owners, partners, and/or officers

– Physical and mailing addresses of business

– Date the business began in Idaho and any dates of incorporation (if applicable)

– Information on your expected employee count, first paycheck date, hire date, etc.

Sales tax payment and filing date:

Assess your sales revenue before applying for a permit. Based on that information, the department set you up to file returns on a monthly, quarterly, semiannual, or annual basis. Sales tax is due on the accrual method of accounting: that means you forward sales tax to the state with the filling tax return for the period in which you made that sale. You have this obligation even if your customer hasn't paid you by the time your tax return is due.

Monthly:

Most retailers' files are returned every month. Deadline – 20th day of the next month.

Quarterly:

Retailers who owe less than $750 tax per quarter are due within 20 days after the end of the quarter.

Semiannual and annual (if you a distributor or a wholesaler with only a few sales):

Semiannual are due by July 20 and January 20. Annual are due by January 20.

Penalty and interest:

- Didn't file a tax return on time: 5% of the tax due for each month the return is late, but no more than 25%.
- Filed a return but didn't submit the tax due: 0.5% of the tax due for each month the tax due is late, to a maximum of 25%.