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Sales and Use Tax Online Guide

You must have a valid seller's permit, collect sales tax, file a sales and use tax return, and forward the tax to the Tax Commission when you sell goods in Idaho. A sale is the transfer of ownership of tangible personal property — or providing taxable services — in exchange for payment. Tangible personal property is anything you can feel, see, touch, weigh, or measure. Tangible personal property doesn't include real property.

When you buy goods on the internet, by telephone, or from a mail-order catalog, the retailer might not charge sales tax. Use tax is owed by the purchaser on goods used or stored in Idaho when Idaho sales tax hasn't been properly paid. You pay use tax on goods you use or store in Idaho when you weren't charged (or haven't paid) Idaho sales tax on them. You'll owe use tax unless an exemption applies. Read more in our **Use Tax** (https://tax.idaho.gov/taxes/sales-use/use-tax/online-guide/) guide.

Tax Rates

The current Idaho sales tax rate is 6%. The use tax rate is the same as the sales tax rate.

Seller Requirements

A retailer is any individual, business, nonprofit organization, or government agency that does any of the following:

- Sells to a consumer who won't resell or lease the product

- Makes more than two retail sales during any 12-month period
- Makes it publicly known that they sell taxable products or services
- Both sells goods and improves real property (e.g., a **contractor retailer** (<https://tax.idaho.gov/taxes/sales-use/sales-tax/retailers/general/online-guide/>))

Our **Retailers** (<https://tax.idaho.gov/taxes/sales-use/sales-tax/retailers/>) guide provides sellers with much more information about their requirements.

Seller's permits

Every Idaho retailer needs a seller's permit. Go to our **Idaho Business Registration Information** (<https://tax.idaho.gov/online-services/business-registration/>) page to register for a seller's permit.

Temporary seller's permits

Temporary seller's permits (<https://tax.idaho.gov/taxes/sales-use/permits/temporary-sellers-permits/>) allow you, your company, or your organization to collect sales tax on infrequent retail sales in Idaho.

Promoter-Sponsored Events

A promoter-sponsored event is either of these:

- A regular series of events where people conduct business (e.g., swap meets, flea markets, gun shows, fairs).
- An event where two or more persons offer, sell, or exchange products or services. The event promoter charges them a fee to appear, charges attendees a fee to enter, or both.

If you organize such an event, you're considered a promoter. Read about **your requirements as a promoter** (<https://tax.idaho.gov/taxes/sales-use/permits/promoter-sponsored-events/>).

Read more in **Idaho Code section 63-3620C** (<https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH36/SECT63-3620C/>).

Filing

You can file your sales tax forms and forward the tax you collect either electronically or by mail.

Filing - Using TAP

You can choose to file electronically, which saves time and postage. Register for a free **Taxpayer Access Point (TAP) account** (https://idahotap.gentax.com/TAP/_/) to file and pay sales tax 24/7. You also will be able to log into TAP to see your account history.

Filing - Using paper forms

If you don't file using TAP, we'll send your personalized Idaho sales and use tax forms after **you register with us** (<https://tax.idaho.gov/online-services/business-registration/>). Don't mail paper forms if you file electronically. If you can't find your personalized form and you want to file on paper, contact us and we'll mail you a new copy. Always use the personalized form that's both:

- Preprinted with the correct employer name and account number. (Don't use forms for a previous owner.)
- Preprinted with the correct period.

Note: You can't download blank sales tax forms from our website. You must use the forms we send you because they're personalized for you and the correct filing period.

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