



Idaho sales tax guide

Standard rate

The standard rate in Idaho for sales tax for 2024 is 6%.

Reduced rate

There is no reduced rate for sales tax in Idaho.

Sales of tax-free products and services

There are no specific tax-free products and services listed in Idaho.

Who must register sales tax in Idaho

You must register for a seller's permit in Idaho if:

You're a retailer without a physical presence in Idaho;

You have Idaho sales;

Your amount of all sales in Idaho is 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

The sales threshold for registering for a seller's permit in Idaho is \$100,000/year.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to 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 the marketplace isn't collecting and forwarding tax on your sales, please include it on your own salesman's permit.

Registration procedure

You need to provide information from 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 filing 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 are a distributor or a wholesaler with only a few sales):

Semiannual are due by July 20 and January 20;

Annuals 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%.



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