

ST-124

EFO00021
06-28-2012

IDAHO SALES TAX DECLARATION

for Promoter-sponsored Events

Must be completed legibly.

Section A: Promoter's Information

Name: _____

Email: _____

Event name: _____

Event location: _____

Event begins/ends: _____

Section B: Participant's Information

Name: _____

DBA (if applicable): _____

Phone: _____

Email: _____

Street address: _____

City, state, ZIP: _____

Section C: Sales Tax Declaration (check "YES" or "NO" and complete any requested information)

YES, I need this temporary seller's permit.
At this event I will be selling _____.

I will operate _____ locations (stalls, carts, etc.)

- I will have a copy of this permit at all locations.
- I will collect Idaho sales tax (and local option taxes, where applicable) on all sales of tangible personal property, meals, drinks, and admissions.
- I will submit a copy of this form and tax collected within 15 days of the end of this event.

NO, I don't need this temporary seller's permit because I have an active Idaho seller's permit number: _____

NO, I don't need this temporary seller's permit because I won't make taxable sales at this event. Instead, I'll be: _____

By this signature I affirm the above is true. (After signing and dating, return white copy to promoter.)

Signature _____ Date _____

Section D: Sales Tax Report

Complete this if you answered YES in Section C.

1. Total taxable sales _____
2. Idaho sales tax due _____
3. Idaho sales tax paid on resale merchandise _____
4. Amount of sales tax bond _____
5. Line 3 plus line 4 _____
6. Line 2 minus line 5 _____

Line 2 help: Idaho sales tax is 6%. Multiply line 1 x .06 to calculate line 2.

Line 3 help: You must attach copies of any purchase invoices to receive credit for sales tax paid on resale merchandise.

Section E: Local Option Tax Report

Complete this if you answered YES in Section C and your event is in a county with a local option tax.

1. Name of county where event/sale occurred. _____
2. County's tax rate _____
3. Total taxable sales times line 2 _____
4. Any **county** sales tax paid on resale merchandise _____
5. Line 3 minus line 4 _____

Line 2 help: For example, if the local option tax is 2%, enter .02

Line 4 help: You must attach copies of any purchase invoices to receive credit for sales tax paid on resale merchandise.

Section F: Summary

Tax ID number (SSN or EIN) of the Participant

Idaho sales tax enclosed
Section D, line 6

Local option tax enclosed
Section E, line 5

Additional instructions are on the back.
Send a completed copy of this form and payment
within 15 days following the event to:
Idaho State Tax Commission
PO Box 36
Boise ID 83722-0410

Form ST-124 IDAHO SALES TAX DECLARATION Instructions

for Promoter-sponsored Events

Promoters

Your responsibility:

You must provide a Form ST-124 to all participants at your events, regardless of:

- whether the participant will be making sales
- the terms of your contract with your participants

How to get ST-124 forms:

- Request them online at tax.idaho.gov/pse2
- Call Taxpayer Services at 334-7660 in the Boise area or toll free at (800) 972-7660.
- Visit your local Tax Commission office

Before the event:

1. Complete Section A: Promoter's Information.
2. Have all your participants complete Section B: Participant's Information as well as Section C: Sales Tax Declaration.*
3. Collect the "white copy" of these forms (completed through Section C) from your participants before your event starts.
4. Send the "white copy" to the Tax Commission, PO Box 36, Boise ID 83722-0410 within 10 days of the start of your event.

***If any participants refuse to complete Sections B and C, you must provide the Tax Commission with their name and contact information.**

You can take a \$1 credit:

For every ST-124 form where the participant checked YES in Section C, you can claim a \$1 credit on your income tax return. You can photocopy the "white copies" of the completed forms before mailing them to the Tax Commission to help you track your credits.

Distribution

- The "white copy" of the paper version is returned to the Promoter after Sections A, B, and C are completed. The Promoter then sends these copies to the Tax Commission.
- The "yellow copy" of the paper version is for the Participant to keep, after having completed Sections D and F (and E, if applicable).
- The "pink copy" of the paper version is sent, when completed, by the Participant to the Tax Commission within 15 days of the end of the event.

If you have questions

Contact Taxpayer Services at 334-7660 in the Boise area or toll free at (800) 972-7660, visit your local Tax Commission office, or visit our website at tax.idaho.gov.

Participants

Your responsibility:

You must complete Section B: Participant's Information and Section C: Sales Tax Declaration before the start of the event so *your promoter* can collect and mail the "white copy" to the Tax Commission.

During the event (if you checked YES):

1. If you checked YES in Section C, you must keep the "pink copy" of that Form ST-124 at any locations within the event where you're making taxable sales.
2. Keep a careful accounting of your sales.
3. At the end of the event, complete Section D: Sales Tax Report.
4. If your event occurred in a county with a local option sales tax, you must complete Section E: Local Option Tax Report.

Within 15 days of the end of the event (if you checked YES):

- You must submit the "pink copy" with Section D and Section F (and Section E, if applicable) completed, along with your payment, to the Idaho State Tax Commission, PO Box 36, Boise ID 83722-0410.
- If you're claiming credits on Section D, line 3, or Section E, line 4, you must include copies of the applicable merchandise invoices.
- You must send in the "pink copy" even if you made no sales or collected no sales tax.

After the event (if you checked NO because you already have an active seller's account):

Include these sales when you file your monthly or quarterly sales tax return.