

FORM 850-U

EFO00143
01-02-09

Idaho Self-Assessed Use Tax Worksheet and Return

Use Form 850-U to report and pay the use tax you owe. If you owe less than \$50 in use tax, you will generally use this form. However, you may also use this form if you're an individual (non-business) and you make a one-time large dollar purchase of items such as jewelry, artwork, or an aircraft. You can report single or multiple transactions. If you pay by check, please attach your check to the return.

What is use tax? Use tax is a tax on goods that you put to use or store in Idaho. If you have not paid sales tax on these goods, you owe use tax (unless the items are held for resale or an Idaho exemption applies). If Idaho or another state's sales tax is added to the purchase price, you do not owe use tax. The use tax rate is the same as the sales tax rate.

For example, if you buy merchandise through the Internet, over the telephone, or from mail-order catalogs, and sales tax is not added to the price, you are responsible for paying the use tax directly to the Idaho State Tax Commission. Also, if you travel outside the state and purchase untaxed merchandise that is brought or shipped to your Idaho home, you owe use tax.

Use the worksheet below to track your untaxed purchases. Keep this worksheet for your records.

Column 1. Enter the date you purchased the untaxed goods. Add the purchase date to the Tax Period field on the 850-U. If you made multiple purchases, enter the dates of your first and last purchases.

Column 2. Enter a description of the goods purchased.

Column 3. Enter the purchase price of the goods from Column 2. Total Column 3, and enter amount on Line 1 of 850-U.

Column 4. Multiply the purchase price in Column 3 by the use tax rate* at the time of purchase. Total Column 4, and enter amount on Line 2 of the 850-U.

Use Tax Worksheet

Column 1 Purchase Date	Column 2 Description of Goods	Column 3 Purchase Price	Column 4 Column 3 x rate*
Total Purchases Subject to Use Tax >>			
		Total Use Tax Due >>	

* Rate if purchase date is:

Oct. 1, 2006 or after, the rate is 6% (.06).

July 1, 2005 - Sept. 30, 2006, the rate is 5% (.05).

May 1, 2003 - June 30, 2005, the rate is 6% (.06).

April 30, 2003 or before, the rate is 5% (.05).

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Name	Social Security Number or Federal ID Number			
Address	Month	Year	Month	Year
City	State	ZIP	Tax Period ___ / ___ to ___ / ___	
			1. Amount Subject To Use Tax	\$
			2. Use Tax Due (from worksheet)	\$

<input type="checkbox"/> My check is attached	_____ Signature	_____ Date	() _____ Phone number
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Mail to: Idaho State Tax Commission, PO Box 36, Boise ID 83722-0410