

Form 850-U — Instructions Self-Assessed Use Tax Return

General. Use this form to report and pay use tax. Use tax is a tax on goods that you put to use or store in Idaho. If you haven't paid sales tax on these goods, you owe use tax. The use tax rate is the same as the sales tax rate.

For more information about use tax and how to calculate the sales purchase price subject to use tax, visit tax.idaho.gov/use.

Enter each purchase date, description of the goods, and the purchase price for the goods you're reporting on the lines below. Use an additional sheet if necessary. Please attach a copy of your receipt or purchase documents and submit with the return.

Don't use this form if you already have a sales and use tax account. Please report and pay use tax using your existing account.

Check Payments. Make your check or money order payable to the Idaho State Tax Commission. Don't staple your check to your return or send a check stub. For payments of \$100,000 or more contact the Tax Commission.

Mail return and payment to:

Idaho State Tax Commission PO Box 36 Boise ID 83722-0410

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660 Hearing impaired (TDD) (800) 377-3529 tax.idaho.gov/contact

IDAHO
State Tax Commission

Form 850-U Self-Assessed Use Tax Return

Mail to:

Idaho State Tax Commission PO Box 36 Boise ID 83722-0410

Name	Social Security Number or Federal ID Number		
Address	City	State	ZIP Code
Phone Number	Email Address		

Purchase Date	Description of Goods	Purchase Price
		\$
		\$
		\$
Use an additional sheet if necessary.	Total Purchases	\$
Keep a copy of this return for your records.	Total Use Tax Due (Total Purchases x 6%)	\$

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

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Signature	Date	Phone Number