EFO00147 07-27-10 IBR-1 Rec	aister onlir	ne at business	s.idaho.gov							Revised 2010
Return to:	J	Account Number		County	Code	NAICS			Indus	try Code
IDAHO BUSINESS REC	SISTRATION									
PO BOX 36	6	Cov. Code	DBA Code	Alpha		Add Code	1 4	ļ. /	Add Code 2	2
BOISE, IDAHO 837	722-0410	New Account Code	Field Rep Code	Date Li			-		Confirr	mation No.
		 Too	Cont	Yr Pred. N	Mo		_Day_		-	
Available online at:		100	Cont	Fieu. N			500			1.7
business.idaho	o.gov				SHADED	-		-		LY osen to be
				Sole Proprie	etorship vility Company	ta:	xed fo Jle Me	r incom mber	ié tax pu □ Co	rposes? prporation
	Now opplicant	Change	legal name _	Change a	ssumed busine	Part		ip		Corporation
2. Purpose of registration —	Newapplicant Add new acco	-	ange location		n partners, sha		` '	anaging	member	rs%
3. Type of permits/accounts -	Unemployme			ales	Withholding		emplo	yees	Wh/date	
	Withholding	Travel & Con		se	working in lo	daho				
4. Federal Employer Identification	on Number (EIN)	5. Social Security nu	ımber (SSN)	6. Legal b	usiness name	(see ins	structi	ons)		
7. Assumed business name (DE	BA)	8. Date i	ncorporated	9. State in	incorporated in 10. Month tax year ends		lds			
11. Date business began in Idaho		te sales or use begin in Idaho mor	nth v	ear	13. Estimate	ed month	ly taxa	able sale	es	
14. Physical location of business (no PO Box or mail drop addresses)	Street address		City		1	State		2	Zip Code)
15. Mailing address	Street address	or PO Box	City			State		2	Zip Code	9
16. Mailing address for report forms	Śtreet address	or PO Box	City			State		2	Zip Code	;
17. Business telephone number	18. Autho	prized contact person ((name and title) Se	e instructio	ons for definit	tion.				
19. Telephone number & extension of contact person 20. E-mail address of contact person			21. Fax number of contact person							
22. Primary nature of business in	Idaho: (Specify t	he product manufactu	red and/or sold or th	ne type of se	rvice performe	ed.)				
23. Have you ever had a withhold	ing color use w	verkore' componention	orupomploymonti		mbor in Idaho	2 lf.voc l	lict oll	oormit		orpolicy
numbers. (It is your responsit	-			nourance nu		: ii yes, i	115t <u>an</u>	perrint, a		or policy
24. List (a) owner and spouse									<u>III</u> memb	pers of
limited liability companies.	Social Security	•		· ·					D : 1 0	0
Name		Address of Residence	e	SSN/EIN	and Phone Nu	umber	Corp Title	% Owned	Director? Yes/No	Compensated? Yes/No
CERTIFICATION: I certify that I ar are correct and true to the best of	m authorized as a my knowledge.	an owner, partner, corpo (This form must also b	orate officer, membe e signed by the spo	er or represe	ntative to sign e proprietor.)	this docu	iment a	and that	the state	ements made
Print name		Signa	ature						Date	

Print name	Signature		Date
For Department Use Only Send cover letter:YesNo	Send quarterly reports	Received quarte	rly reports
Send rate transfer info:AllPart	Date due:	SDX	Keypunch date

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25. Date employees first hired to work in Idaho		26. Date of employees' first paycheck in Idaho			27. Expected number of Idaho employees		
28. Enter the amount of wages "NONE."	you have paid or plan	to pay in Idaho. If	you have not paid or c	lo not plan to pay	wages during one o	of the periods listed, enter	
	Jan. 1 to Marc	sh 31	April 1 to June 30	July 1	July 1 to Sept. 30 Oct. 1 to		
Current Year							
Preceding Year							
29. If you estimated wages in #2	28, enter the date you	plan to begin payin	ig wages.				
30. Will corporate officers recei	ive compensation, sal	ary or distribution	of profits? Yes _	No			
31. Were you subject to the Fee	deral Unemployment	Tax Act during the	current or preceding y	ear? Yes	No		
32. Is this an organization exen	npt from income tax ur	nder Internal Reve	nue Service Code 501	I (c)(3)? Yes	No		
33. Do you want more information	ion about unemployme	ent insurance for n	onprofit corporations?	? (see instruction	n s) YesI	No	
34. Is workers' compensation ir	nsurance needed? (se	e instructions)	YesNo, expla	in why:			
CAUTION: This is not an a		•			1		
35. Do you have a workers' com insurance policy?	npensation		fied your insurance co spect to have Idaho pa		t 37. Agent's name and telephone number		
Yes No Ir		Yes			()		
38. Insurance company name	39. Policy numb	ber	40. Effective date		g for insurance with the Idaho State Insurance t application number:		
42. Do you plan to perform wor	k in other states using	your existing Idah	o employees? Ye	s No If yes,	which states?		
WAGE THRESHOLDS LISTE				-			
 43. For most employers: a) Have you had or will yo b) Have you paid or will yo c) If yes, indicate the earli 	ou pay \$1,500 or more	in wages during a dar year.	ny calendar quarter?			YesNo	
		quarter	year				
 44. For agricultural employer a) Have you had or will you b) Have you paid or will you c) If yes, indicate the earlier 	have 10 or more workers ou pay \$20,000 or mor	re in cash wages d	uring any calendar qu			/esNo	
			,				
 45. For domestic help emploid a) If you are an individual, wages in the state of loc b) If yes, indicate the earlier 	, local college club, or laho during any calend	dar quarter?	Yes No	have you paid or	will you pay \$1,000) or more in cash	
		· ·					
ACQUIRING AN EXISTING BU						to pay any sales tax and, in most	
cases, unemployment insurar of Labor and the Idaho State	nce due or unpaid by Tax Commission sho ness is sold or convert	the previous own wing the taxes hav ted to another enti	er/entity until the pre ve been paid. If you ty type, you may be li	vious owner/enti fail to withhold th able for the payn	ty produces a rece e required purchas nent of the taxes of	eipt from the Idaho Department se money and the taxes remain ollected or unpaid by the former	
46. Did you acquire all or part of	of an existing busines	s?AllP	artNone	47. Did you cha	ange your legal bus	siness entity?YesNo	
48. Previous owner's name			49. Business nam	e at time of purch	ase		
50. Date acquired/changed 51	I. Account/permit num	nbers of the busine	ss acquired/changed	52. Do you wan insurance e Yes	experience rating of	to apply for the unemployment f your predecessor?	

PUBLICATION CONSENT

53. Yes, I agree to publish my business by category both in print and on the Internet in the Business Directory of Idaho at Imi.idaho.gov and any publication produced by the Idaho Department of Labor. This will increase visibility of my business to a larger pool of job applicants, will allow my business to be included when the Department of Labor responds to questions about the availability of products and services in the community, and expand the opportunity for additional sales. I acknowledge the Idaho Department of Labor's files will be accessed to obtain my company name, address, phone number, NAICS (industry) code and range of employment.

Signature

For faster service, you can register online at: business.idaho.gov

INSTRUCTIONS

All information must be provided or your registration cannot be processed.

Instructions are provided only for items that may need clarification. For more help, contact:

Idaho Department of Labor - (208) 332-3576 or (800) 448-2977 Idaho Industrial Commission - (208) 334-6000 or (800) 950-2110 Idaho State Tax Commission - (208) 334-7660 or (800) 972-7660

- 1. Mark the type of legal business entity. If you have questions about types of legal business entities, contact the Idaho Secretary of State, (208) 334-2300.
- 1a. Mark the correct box to indicate how the Limited Liability Company has chosen to be taxed for income tax purposes.
- 2. Mark the item(s) that best describes your purpose in filing this form:

New applicant. If the business is not currently registered with the Idaho State Tax Commission, the Idaho Industrial Commission, or the Idaho Department of Labor.

Change legal name. If the business is changing its legal name, include a copy of proof, i.e. amended articles of incorporation or federal documentation.

Change assumed business name. If the business is changing its assumed business name (DBA).

Add new account type. If you already have one of the permits listed on the application and now need another permit. (Example: You have a sales permit and now need a withholding and/or unemployment account.)

Add/change location. If the business has changed its physical business location or added other locations.

Change in partners, shareholders, or managing members. List the percentage of change if the business has new or additional partners, shareholders or managing members. Be sure to list all of the partners, shareholders or managing members in box 24.

Regardless of your purpose in filing this form, the following boxes must be completed: 1, 2, 3, 4 or 5, 6, 10, 11, 14, 15, 17, 18, 19, 22, and 24.

- 3. Mark the type of permits or accounts you need:
- **Employees.** Mark unemployment and withholding.
- Retail sales. Mark sales.
- Renting rooms for 30 days or less. Mark sales and travel and convention.
- Renting rooms in the Greater Boise Auditorium District for 30 days or less. Mark Boise Auditorium.

- Using, consuming or storing items in Idaho on which you have not paid sales tax. Mark use.
- Withholding only. Mark the box if you have no employees physically working in Idaho, but you wish to withhold Idaho income tax as a convenience to an employee whose income is taxable in Idaho, even though it is earned in another state. Complete all applicable questions through line 28.
- 4. List your federal Employer Identification Number (EIN) if one has been issued to you by the Internal Revenue Service. If you have employees, or the business is other than a sole proprietorship, you must have a federal EIN. If you have applied for your EIN, but have not received it yet, enter "applied for". If you are not required to have an EIN, leave this box blank.
- 5. Enter your Social Security number if the type of business entity is a sole proprietorship.
- 6. List the legal name of the business. If the business is owned by a sole proprietor, list the name shown on the owner's Social Security card.

If the business is owned by a corporation, limited liability company or partnership, list the legal name as registered with the Secretary of State.

- List the assumed business name (DBA), if different than the legal business name. (Example: Legal name Karan Jones -DBA Karan's Flowers.) This name must also be registered with the Secretary of State, (208) 334-2301.
- 8. If your business is a corporation, enter the date incorporated.
- 9. If your business is a corporation, enter the state in which it was incorporated.
- 10. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month the business' fiscal year ends.
- 11. Enter the date this business began operating in Idaho.
- 13. Estimate the highest amount of taxable sales the business will have in any month.

- 14. List the business' physical location in Idaho. If you have more than one location, attach a separate page listing the additional locations. (**Do not use a PO Box or mail drop address.**)
- 16. If you wish to have the Idaho State Tax Commission report forms mailed to an address different than the one listed on line 15 (such as your accountant's address), list that address.
- You are authorizing the agencies with which you register to contact the named individual to discuss issues relating to your accounts.
- 22. Describe in detail the products and/or services your business in Idaho will provide. (Example: Retail sales: clothing, food. Agricultural crops: corn, beets. General contractor: building single-family homes.)
- 23. If this business entity or its owner, partners or members has ever had a withholding, sales, use, workers' compensation or unemployment insurance number in Idaho, list all permits, accounts or policy numbers.
- 24. List the appropriate information:

If you marked government or fiduciary on number 1, line 24 is optional.

- a. If you marked sole proprietorship on number 1, list the requested information for the owner and spouse.
- b. If you marked partnership on number 1, list the requested information for each partner. If the partner is an individual, list the Social Security number. If the partner is another business entity, list the EIN. If there are more than four partners, attach an additional page listing them.
- c. If you marked S corporation, corporation or nonprofit on line 1, list the requested information for each officer. Indicate if the officer is on the board of directors by writing "yes," "no" or "not applicable" (N/A). If there are more than four officers, attach an additional page listing them.
- d. If you marked limited liability company on number 1, list the requested information for all members. If there are more than four members, attach an additional page listing them.
- 31. The Federal Unemployment Tax Act (FUTA) governs whether a business is subject to paying Federal Unemployment Insurance Taxes.
- 32. The Internal Revenue Service grants or denies 501(c)(3) status. The granting of such status does not exempt a business from unemployment insurance tax, sales tax, withholding or workers' compensation insurance.

- 33. The Idaho Department of Labor offers businesses granted 501(c)(3) status three methods for paying state unemployment insurance tax liabilities.
- 34. If hiring one or more full-time, part-time, seasonal or occasional workers, you must obtain a workers' compensation insurance policy, unless you are specifically exempt by law. The Idaho Workers' Compensation Law provides that a minimum penalty of \$25.00 per day may be assessed against employers who operate without workers' compensation insurance.

THIS IS NOT AN APPLICATION FOR INSURANCE. YOU WILL NEED TO CONTACT YOUR INSURANCE AGENT OR COMPANY REPRESENTATIVE FOR ASSISTANCE

If you answer no to this question, explain in detail why you believe workers' compensation insurance is not needed for your business. (Attach additional page if necessary.)

If your business is reorganizing, **you must notify** your workers' compensation insurance carrier of the new type of business, including EIN numbers, if applicable.

If additional assistance is needed, contact the Idaho Industrial Commission Compliance Division, (208) 334-6000 or by e-mail at suretyrequest@iic.idaho.gov

35-40. If you have already obtained a workers' compensation insurance policy, please complete boxes 37 through 40.

If you are in the process of obtaining a workers' compensation insurance policy, complete boxes 37 and 38.

- 41. If you have applied for insurance with the State Insurance Fund, list the application identification number.
- 46-51. If your business is reorganizing (i.e. you have formed a corporation which has acquired your sole proprietorship), then you are acquiring an existing business.
- 52. By checking that you would like to apply for the experience rating of your predecessor, you will receive another application form to complete. Contact the Idaho Department of Labor for more information.
- 53. Data are maintained by the Idaho Department of Labor. Data can consist of name, address, phone number, and NAICS (industry) code. Employment figures are published in pre-determined size ranges. Exact employment figures are not published.
- 54. You can find an application for amusement device permits (decals) at **tax.idaho.gov**, or contact the Tax Commission at (208) 334-7660 in the Boise area or toll free at (800) 972-7660.