

IDAHO FALLS AUDITORIUM DISTRICT HOTEL/MOTEL SALES TAX RETURN

<i>No.</i>	<i>From</i>	<i>To</i>	<i>Address Change:</i>																												
<div style="border: 1px solid black; padding: 2px; width: fit-content; margin-bottom: 5px;"><i>Tax Due on or Before</i></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>1 Total Room Sales.....</td><td> </td><td> </td></tr> <tr><td>2 Less Nontaxable Room Sales.....</td><td> </td><td> </td></tr> <tr><td>3 Total Taxable Room Sales.....</td><td> </td><td> </td></tr> <tr><td>4 Tax (5% of line 3).....</td><td> </td><td> </td></tr> <tr><td>5 Adjustments (attach explanation)..</td><td> </td><td> </td></tr> <tr><td>6 Tax Due (total of lines 4&5).....</td><td> </td><td> </td></tr> <tr><td>7 Penalty (add after due date).....</td><td> </td><td> </td></tr> <tr><td>8 Interest (add after due date).....</td><td> </td><td> </td></tr> <tr><td>9 TOTAL DUE.....</td><td> </td><td> </td></tr> </table>		1 Total Room Sales.....			2 Less Nontaxable Room Sales.....			3 Total Taxable Room Sales.....			4 Tax (5% of line 3).....			5 Adjustments (attach explanation)..			6 Tax Due (total of lines 4&5).....			7 Penalty (add after due date).....			8 Interest (add after due date).....			9 TOTAL DUE.....		
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Mail check payable to IDAHO FALLS AUDITORIUM DISTRICT to: Idaho Falls Auditorium District PO Box 51420 Idaho Falls, Idaho 83405 _____ _____ _____			I do hereby swear and affirm that this information is true and correct to the best of my knowledge: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;"><i>Authorized Signature</i></td> <td style="width:30%;"><i>Date</i></td> </tr> <tr> <td> </td> <td> </td> </tr> </table>		<i>Authorized Signature</i>	<i>Date</i>																									
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INSTRUCTIONS -- Idaho Falls Auditorium District Sales Tax

These instructions are to help you prepare your tax return. If you have questions about the application of the Idaho Falls Auditorium sales tax laws, contact admin@idahofallsauditoriumdistrict.com

Lines 1, 2, and 3 must match the Tax Return Form filed with the State for the Idaho Travel and Convention Tax

A RETURN MUST BE FILED FOR EACH TAX PERIOD, EVEN WHEN NO TAX IS DUE.

General: You are required to report using the accrual method. This means that you must report and pay tax on all cash and credit sales even if payment has not been made. **You must sign your return to make it valid. Unsigned returns may result in penalty or interest, or both.**

Due Date: Returns cover one month. Each return indicates the period covered and the due date.

Changes: You must report any changes in names, partners, officers, addresses, etc. Space is provided for you to change your address. Other changes should be identified on a separate page and included with your return.

Line 1. Total Room Sales: Enter the amount of all accrued sales for the period, including cash and credit transactions. Total sales include all room sales, both taxable and nontaxable.

What is taxable: Receipts (sales) from the furnishing of hotel/motel rooms within the district. **Exception:** No tax is imposed when residence is maintained continuously under the terms of a lease or similar agreement for a period of more than 30 days.

Line 2. Nontaxable Room Sales: Enter the amount of all nontaxable lodging sales for the period, including cash and credit transactions. Exemptions from this tax are listed in Rule 16 of the Idaho Hotel/Motel Room and Campground sales tax rules.

Line 3. Total Taxable Room Sales: Subtract line 2 from line 1.

Line 4. Tax: Multiply line 3 by 5%

Line 5. Adjustments: Use this line when claiming adjustments or amending previous returns (such as errors in reporting or refunded sales). A letter of explanation must be attached.

Line 6. Tax Due: If line 5 result in an increase, add to line 4. If line 5 results in a decrease, subtract from line 4.

Line 7. Penalty: Delinquent returns are subject to penalty. No penalty is due if no tax is due. Penalty is 5% of the tax due for each delinquent month or portion of a month. The maximum penalty is 25% and the minimum monthly penalty amount is \$10.00.

Line 8. Interest: Interest accrues on delinquent payments from the due date until paid. The current rate is 4%.

Line 9. Total Due: Add lines 6, 7, and 8. Pay this amount by check made payable to Idaho Falls Auditorium District.

The district's boundaries are contiguous with the boundaries of the City of Idaho Falls. Questions about the district boundaries or the law should be directed to:

admin@idahofallsauditoriumdistrict.com

MAIL RETURN TO: IDAHO FALLS AUDITORIUM DISTRICT, PO BOX 51420, IDAHO FALLS, IDAHO 83405

www.idahofallsauditoriumdistrict.com