

IDAHO Form IBR-1 Business Registration Form

Revised
2019

w/wc

Register online at:
business.idaho.gov/forms
Fax to: (208) 334-5364

IDAHO BUSINESS REGISTRATION
Return to: **PO BOX 36**
BOISE, ID 83722-0410

SHADED AREAS FOR STATE USE ONLY

Account Number	Confirmation No.
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1. Type of business (see instructions)

☐ Corporation ☐ Partnership ☐ S Corporation ☒ Sole Proprietorship
☐ Nonprofit ☐ Government ☐ Fiduciary/Trust ☐ Limited Liability Company

1a. If LLC, how have you chosen to be taxed for income tax purposes?

☐ Single Member ☐ Corporation
☐ Partnership ☐ S Corporation

2. Purpose of registration

☒ New applicant ☐ Change legal name ☐ Change assumed business name (DBA)
☐ Add new account type ☐ Add/change location ☐ Change in partners, shareholders or managing members _____%

3. Apply for permits/accounts

☐ Boise Auditorium ☐ Idaho Falls Auditorium ☐ Pocatello/Chubbuck Auditorium ☐ E911 Prepaid Wireless Fee
☐ Sales ☐ Marketplace Facilitator ☐ Out-of-State Retailer ☐ Use ☐ Travel & Convention
☒ Unemployment ☒ Withholding ☐ Withholding only, no employees working in Idaho

Request more information

☐ Amusement Device ☐ Beer/Wine ☐ Cigarette/Tobacco

4. Federal Employer Identification Number (EIN)

5. Social Security number (SSN)

6. Legal business name (see instructions) Name on SSN card for Sole Prop

7. Assumed business name (DBA) Filed with Sec of State

8. Date incorporated

9. State incorporated in

10. Month tax year ends

December

11. Date business began in Idaho

12. Date sales or use will begin in Idaho

month NA year _____

13. Estimated monthly taxable sales

NA

14. Physical location of business if outside Idaho (no PO Box or mail drop addresses)

Street address City State County ZIP Code

15. Required: Physical location of Idaho employees or the lodging facility address (no PO Box or mail drop addresses)

Street address City State County ZIP Code

16. Mailing address

Street address or PO Box City State County ZIP Code
 337 Stephens Ave Missoula MT Missoula 59801

17. Mailing for Idaho State Tax Commission forms

Street address or PO Box City State County ZIP Code
 337 Stephens Ave Missoula MT Missoula 59801

18. Business telephone number

(406) 541-9773

19. Business contact person (name, title, and email) (See instructions for definitions.) POA will be required.

Kim Fraser, Program Director

20. Telephone number & extension of authorized contact person

(406) 541-9773

21. Email address of authorized contact person

kfraser@406llc.org

22. Fax number of authorized contact person

(406) 541-7725

23. Primary nature of business: (Specify the product manufactured and/or sold or the type of service performed.)

Household Domestic Service Employer for Personal Care Aide

24. Have you ever had a withholding, sales, use, workers' compensation or unemployment insurance number in Idaho? If yes, list all permit, account or policy numbers. (It is your responsibility to cancel any existing accounts you no longer need. Failure to provide previous account/policy numbers could result in delays and/or duplicate accounts.)

25. Are you a Professional Employer Organization (PEO)? ☐ Yes ☒ No

If Yes, Name _____

26. If Yes, are you a Certified PEO? ☐ Yes ☒ No

27. Are you an employer joining a Professional Employer Organization? ☐ Yes ☒ No

Name of PEO _____

28. Are you an employer leaving a Professional Employer Organization? ☐ Yes ☒ No

Name of PEO _____

29. Are you a Common Paymaster? ☐ Yes ☒ No

If Yes, Name _____

30. Are you an employer joining a Common Paymaster? ☐ Yes ☒ No

Name of Common Paymaster _____

31. Are you an employer leaving a Common Paymaster? ☐ Yes ☒ No

Name of Common Paymaster _____

32. Are you a IRS 3504 Pay Agent? ☐ Yes ☒ No

If Yes, Name _____

33. Are you an employer joining a IRS 3504 Pay Agent? ☒ Yes ☐ No

Name of Common IRS 3504 Pay Agent 406 Financial Services, LLC

34. Are you an employer leaving a IRS 3504 Pay Agent? ☐ Yes ☒ No

Name of Common IRS 3504 Pay Agent _____

35. List (a) owner and spouse of sole proprietorship, (b) all partners of partnership, (c) all corporate officers of corporation, (d) trustee or responsible party of fiduciary or trust, or (e) all members of limited liability companies. Social Security number required for every individual listed. (Use additional sheet if necessary.)

Name	Address of Residence	SSN/EIN, Phone Number and Email	Corp Title	% Owned	Director? Yes/No	Compensated? Yes/No
____ Officer ____ Shareholder			Owner	100	No <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>
____ Officer ____ Shareholder					select	select
____ Officer ____ Shareholder					select	select

CERTIFICATION: I certify that I am authorized as an owner, partner, corporate officer, member or representative to sign this document and that the statements made are correct and true to the best of my knowledge. (This form must also be signed by the spouse of a sole proprietor.)

Print name _____ Signature _____ Date _____
 Print name _____ Signature _____ Date _____

36. Date employees first hired to work in Idaho	37. Date of employees' first paycheck in Idaho	38. Expected number of Idaho employees (Include corporate officers working in Idaho)
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39. Enter the amount of wages you have paid or estimate to pay in Idaho. If you haven't paid or don't plan to pay wages during one of the periods listed, enter "NONE."				
	Jan. 1 to March 31	April 1 to June 30	July 1 to Sept. 30	Oct. 1 to Dec. 31
Current Year				
Preceding Year				

40. If you estimated wages in #39, enter the date you plan to begin paying wages. _____

 41. Will corporate officers receive compensation, salary or distribution of profits? ☐ Yes ☒ No

 42. Is this an organization exempt from income tax under Internal Revenue Service Code 501(c)(3)? ☐ Yes ☒ No

 43. Is workers' compensation insurance needed? (see instructions) ☒ Yes ☐ No, explain why:

CAUTION: This is not an application for workers' compensation insurance

44. Do you have a workers' compensation insurance policy? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> In process	45. Have you notified your insurance company that you have or expect to have Idaho payroll? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	46. Insurance agent's name and telephone number ()
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47. Insurance company name	48. Policy number	49. Effective date	50. If applying for insurance with the Idaho State Insurance Fund, list application number:
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 51. Do you plan to perform work in other states using your existing Idaho employees? ☐ Yes ☒ No
 If Yes, will you withhold Idaho Income Tax? select
ACQUIRING AN EXISTING BUSINESS OR CHANGING TYPE OF LEGAL BUSINESS ENTITY

If you buy an existing business, or change your business entity, Idaho law requires you to withhold enough of the purchase money to pay any sales tax and, in most cases, unemployment insurance due or unpaid by the previous owner/entity until the previous owner/entity produces a receipt from the Idaho Department of Labor and the Idaho State Tax Commission showing the taxes have been paid. If you fail to withhold the required purchase money and the taxes remain due and unpaid after the business is sold or converted to another entity type, you may be liable for the payment of the taxes collected or unpaid by the former owner/entity. When there is a change in the legal entity, you must notify your workers' compensation insurance company.

52. Did you acquire all or part of an existing business? <input type="checkbox"/> All <input type="checkbox"/> Part <input checked="" type="checkbox"/> None	53. Did you change your legal business entity? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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54. Previous owner's name	55. Business name at time of purchase
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56. Date acquired/changed	57. Account/permit numbers of the business acquired/changed	58. Was there a change in owners, members, or partners? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, are any of the former owners, members, or partners still operating/managing the business for the new owner(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No If No, is the owner of the new business ALSO a former employee of the old business who had authority to make financial or hiring/firing decisions? <input type="checkbox"/> Yes <input type="checkbox"/> No
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PUBLICATION CONSENT

59. Yes, I agree to publish my business by category both in print and on the Internet in the Business Director 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**
For more help, contact:

Idaho Department of Labor – (208) 332-3576 in the Boise area or toll free at (800) 448-2977
Idaho Industrial Commission – (208) 334-6000 in the Boise area or toll free at (800) 950-2110
Idaho State Tax Commission – (208) 334-7660 in the Boise area or toll free at (800) 972-7660

All information must be provided or your registration can't be processed.
Instructions are provided only for items that may need clarification.

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.
 3. Mark the type of permits or accounts you would like to apply for:
 - **Employees.** Mark Unemployment and Withholding.
 - **Retail sales.** Mark Sales.
 - Indicate if you are a Marketplace Facilitator or Out-of-State Retailer. Separate permits are required.
 - **Renting rooms for 30 days or less.** Mark Sales and Travel and Convention.
 - **Renting rooms in an Auditorium District for 30 days or less.** Mark the appropriate auditorium district these rooms are located in.
 - **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 34.
 - **Selling prepaid wireless service.** Mark E911 Prepaid Wireless Fee.
- Mark the type of permits or accounts you would like additional information for:
- **Operating currency or coin-operated machines used for amusement.** For example: video games or juke box. Mark Amusement Device.
 - **Producing or wholesaling beer. Producing, distributing, or direct shipping wine.** Mark Beer/Wine.
 - **Wholesaling, distributing, subjobbing, or delivery selling of cigarettes or tobacco.** Mark Cigarette/Tobacco.
- You can find a permit application for amusement devices, beer, wine, cigarette, and tobacco at tax.idaho.gov, or contact the Tax Commission.

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.

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.
7. 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, include a separate page listing the additional locations.
(Don't use a PO Box or mail drop address.)
15. List the physical location where employees will perform work or the lodging facility where the accommodations are located.
17. 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.
- 18-22. You are authorizing the agencies with which you register to contact the named individual to discuss issues relating to your accounts. In some cases, there may be additional Power of Attorney requirements.
23. 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.)
24. 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.
35. List the appropriate information:
If you marked government 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 three partners, include 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" (NA). If there are more than three officers, include an additional page listing them.
 - (d) If you marked Fiduciary/Trust, list the trustees or responsible parties. If there are more than three trustees or responsible parties, include an additional page listing them.
 - (e) If you marked Limited Liability Company on number 1, list the requested information for all members. If there are more than three members, include an additional page listing them.
41. The Internal Revenue Service grants or denies 501(c)(3) status. The granting of this status doesn't exempt a business from unemployment insurance tax, sales tax, withholding or workers' compensation insurance.
42. The Idaho Department of Labor offers businesses granted 501(c)(3) status three methods for paying state unemployment insurance tax liabilities.

- 32-43. If hiring one or more full-time, part-time, seasonal, or occasional workers, Idaho law requires that you obtain a workers' compensation insurance policy prior to hiring employees unless you are exempt. A minimum penalty of \$25.00 per day can 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. (Include 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 email at suretyrequest@iic.idaho.gov.

- 44-49. If you already have obtained a workers' compensation insurance policy, please complete boxes 46 through 49.

If you are in the process of obtaining a workers' compensation insurance policy, complete boxes 46 and 47.

50. If you have applied for insurance with the State Insurance Fund, list the application identification number.

- 52-57. 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.

59. Data is maintained by the Idaho Department of Labor. Data can consist of name, address, phone number, and NAICS (industry) code. Employment figures are published in predetermined size ranges. Exact employment figures are not published.