IDAHO BUSINESS REGISTRATION

PO BOX 36
BOISE, IDAHO 83722-0410

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

1. Type of business
   __ Corporation __ Partnership __ S Corporation __ Sole Proprietorship
   __ Nonprofit __ Government __ Fiduciary/Trust __ Limited Liability Company

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 ___ City of Ketchum Local Option ___ E911 Prepaid Wireless Fee ___ Travel & Convention
   ___ Sales ___ Use ___ Unemployment ___ Withholding ___ Withholding only, no employees working in Idaho

4. Federal Employer Identification Number (EIN)
5. Social Security number (SSN)
6. Legal business name (see instructions)

7. Assumed business name (DBA)
8. Date incorporated
9. State incorporated in
10. Month tax year ends
11. Date business began in Idaho
12. Date sales or use will begin in Idaho
13. Estimated monthly taxable sales

14. Physical location of business (no PO Box or mail drop addresses)
   Street address City State Zip Code

15. Mailing address
   Street address or PO Box City State Zip Code

16. Mailing address for report forms
   Street address or PO Box City State Zip Code

17. Business telephone number
   (                     )
18. Authorized contact person (name and title) See instructions for definition.
19. Telephone number & extension of contact person
   (                     )
20. Email address of contact person
21. Fax number of contact person

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

23. 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.)

24. 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 and Phone Number | Corp Title | % Owned | Director/Yes/No | Compensated/Yes/No
---|-----------------------|--------------------------|-----------|---------|-----------------|------------------

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________
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 you have paid or plan to pay in Idaho. If you haven’t paid or don’t plan to pay wages during one of the periods listed, enter "NONE."

<table>
<thead>
<tr>
<th>Current Year</th>
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<tbody>
<tr>
<td>Jan. 1 to March 31</td>
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29. If you estimated wages in #28, enter the date you plan to begin paying wages.

30. Will corporate officers receive compensation, salary or distribution of profits? ___ Yes ___ No
31. Were you subject to the Federal Unemployment Tax Act during the current or preceding year? ___ Yes ___ No
32. Is this an organization exempt from income tax under Internal Revenue Service Code 501(c)(3)? ___ Yes ___ No
33. Do you want more information about unemployment insurance for nonprofit corporations? (see instructions) ___ Yes ___ No
34. Is workers’ compensation insurance needed? (see instructions) ___ Yes ___ No, explain why:

CAUTION: This is not an application for workers’ compensation insurance
35. Do you have a workers’ compensation insurance policy? ___ Yes ___ No ___ In process
36. Have you notified your insurance company that you have or expect to have Idaho payroll? ___ Yes ___ No
37. Insurance agent’s name and telephone number
38. Insurance company name
39. Policy number
40. Effective date
41. If applying for insurance with the Idaho State Insurance Fund, list application number:

42. Do you plan to perform work in other states using your existing Idaho employees? ___ Yes ___ No
43. WAGE THRESHOLDS LISTED BELOW DO NOT AFFECT AN EMPLOYER’S OBLIGATION TO CARRY WORKERS’ COMPENSATION INSURANCE.

44. For most employers:
   a) Have you had or will you have 1 or more workers (for any day or portion of a day) in 20 weeks or more in any calendar year? ___ Yes ___ No
   b) Have you paid or will you pay $1,500 or more in wages during any calendar quarter? ___ Yes ___ No
   c) If yes, indicate the earliest quarter and calendar year.

45. For agricultural employers only:
   a) Have you had or will you have 10 or more workers (for any day or portion of a day) in 20 weeks or more in any calendar year? ___ Yes ___ No
   b) Have you paid or will you pay $20,000 or more in cash wages during any calendar quarter? ___ Yes ___ No
   c) If yes, indicate the earliest quarter and calendar year.

46. For domestic help employers only:
   a) If you are an individual, local college club, or chapter of a college fraternity or sorority, have you paid or will you pay $1,000 or more in cash wages in the state of Idaho during any calendar quarter? ___ Yes ___ No
   b) If yes, indicate the earliest quarter and calendar year.

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.

46. Did you acquire all or part of an existing business? ___ All ___ Part ___ None
47. Did you change your legal business entity? ___ Yes ___ No

48. Previous owner’s name
49. Business name at time of purchase
50. Date acquired/changed
51. Account/permit numbers of the business acquired/changed
52. Do you want to receive a form to apply for the unemployment insurance experience rating of your predecessor? ___ Yes ___ No

45. If applying for insurance with the Idaho State Insurance Fund, list application number:

53. Date of employees’ first paycheck in Idaho
54. Date employees first hired to work in Idaho
55. Expected number of Idaho employees
56. Enter the amount of wages you have paid or plan to pay in Idaho. If you haven’t paid or don’t plan to pay wages during one of the periods listed, enter "NONE."

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57. Insurance agent’s name and telephone number
58. Insurance company name
59. Policy number
60. Effective date
61. If applying for insurance with the Idaho State Insurance Fund, list application number:

52. Do you want to receive a form to apply for the unemployment insurance experience rating of your predecessor? ___ Yes ___ No

53. Signature_______________________________________________________

PUBLICATION CONSENT

54. Yes, I agree to publish my business by category both in print and on the Internet in the Business Directory of Idaho at lmi.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_______________________________________________________
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 would like to apply for:

- 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.

- Selling prepaid wireless service. Mark E911 Prepaid Wireless Fee.

- Selling products, accommodations, or liquor by the drink inside Ketchum city limits. Mark City of Ketchum Local Option.

- 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.

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.

12. List the business’ physical location in Idaho. If you have more than one location, attach a separate page listing the additional locations. (Don’t use a PO Box or mail drop address.)

13. 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.)

14. 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.

15. Enter the date the business began operating in Idaho.

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.

17. If your business is reorganizing, you must notify the Idaho State Tax Commission 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.

18. 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.

19. If your business is a sole proprietorship or partnership, list the requested information for all members. If there are more than three members, attach an additional page listing them.

20. If you marked Limited Liability Company on number 1, list the requested information for all members. If there are more than three members, attach an additional page listing them.

21. The Federal Unemployment Tax Act (FUTA) governs whether a business is subject to paying federal unemployment insurance taxes.

22. 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.

23. The Idaho Department of Labor offers businesses granted 501(c)(3) status three methods for paying state unemployment insurance tax liabilities.

24. 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.

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

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

27. If you have obtained a workers’ compensation insurance policy, complete boxes 37 through 40.

28. If you have already obtained a workers’ compensation insurance policy, please complete boxes 37 through 40.

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

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

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32. 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.

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

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

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

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

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