

SECTION 00 62 76.10 - IDAHO STATE TAX REQUIREMENTS

PART 1 - GENERAL

1.1 TAX REPORTING REQUIREMENTS

- A. In accordance with the provisions of Sections 54-1904A and 63-3624(g) of the Idaho Code, the owner is required to report all Public Works Contracts to the State Tax Commission. Excerpts from these sections and appropriate Public Works Contract Report forms are included in this section. The Contractor shall be responsible for completing the Public Works Contract Report (Form WH-5) within 30 days of the award of the contract. This form is included in this section. Form WH-5 shall be submitted to the State Tax Commission with a copy given to the Owner and a copy to the Engineer. Said submittal shall be required as part of contract mobilization.
- B. In addition, the Contractor will be required to complete the attached form "CONTRACTOR FOR PUBLIC WORKS TO PAY OR SECURE TAXES" at the time that the contract is awarded. Also, prior to releasing retainage, the Contractor shall be required to submit the attached "AFFIDAVIT OF PAYMENT OR SECUREMENT OF ALL TAXES" to the Engineer. At that time the Engineer will submit a "Request for Tax Release" to the State Tax Commission. Retainage cannot be released until the State Tax Commission issues a tax release stating that all taxes have been paid.

1.2 MATERIALS PURCHASED BY A PUBLIC WORKS AGENCY BUT INSTALLED BY THE CONTRACTOR

- A. The Contractor owes use tax on materials purchased by a public works agency and installed by the Contractor according to Idaho Sales Tax Rule 12 and Idaho Code 63-3615(b).

City of Star
River House Parking Lot

CONTRACTOR FOR PUBLIC WORKS TO PAY OR SECURE TAXES
(Idaho Code 63-1503)

"The Contractor, in consideration of securing the business of erecting or constructing public works in this State, recognizing that the business in which he is engaged is of a transitory character, and that in the pursuit thereof, his property used therein may be without the State when taxes, excises, or licenses fees to which he is liable become payable agrees:

1. To pay promptly when due all taxes (other than on real property) excises and license fees due to the State, its corporations therein, accrued or accruing during the term of this contract, whether or not the same shall be payable at the end of, such term;
2. That if the said taxes, excises and license fees are not payable at the end of said term, but liability for the payment thereof exists, even though the same constitute liens upon his property, to secure the same to the satisfaction of the respective officers charged with the collection thereof,
3. That, in the event of his default in the payment or securing of such taxes, excises and license fees, to consent that the Department, Officer, Board or Taxing Unit entering into this contract may withhold from any payment due him hereunder the estimated amount of such accrued and accruing taxing units to which said contractor is liable."

CONTRACTOR

By: _____

Name: _____

Address: _____

(Seal)
ATTEST:

Name: _____

AFFIDAVIT OF PAYMENT OR SECUREMENT
OF ALL TAXES

STATE OF _____ }ss.
County of _____

The Contractor, _____, being first duly sworn, on oath deposes and says that he is in conformance with Idaho Code 63-1502; that he is authorized to do business in the State of Idaho and that he can furnish satisfactory evidence that he has paid or secured to the satisfaction of the respective taxing units all taxes for which he or his property is liable, now due or delinquent, including assessments, excises and license fees levied by the State of Idaho or any taxing unit within the State of Idaho.

DATED this _____ day of _____ 20____.

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20____.

Notary Public for _____

Residing at _____

Commission Expires _____

State of Idaho
DEPARTMENT OF REVENUE AND TAXATION
STATE TAX COMMISSION

PUBLIC WORKS CONTRACT TAX RELEASE

Section 54-1904A and G3-3624(f), Idaho Code, requires all Public Works Contracts to be reported to the State Tax Commission

EFO00234
04-27-11

Idaho State Tax Commission
REQUEST FOR TAX RELEASE

Date: _____

PART I -- AWARDING AGENCY INFORMATION:

Name of agency		Mailing address	City, state, and ZIP Code
Contact name	Phone number	Email address	

PART II -- CONTRACTOR INFORMATION:

Name of contractor		Mailing address	City, state, and ZIP Code
Federal EIN	Contact name	Phone number	Email address

PART III -- CONSTRUCTION/CONTRACT MANAGER INFORMATION (if applicable):

Name of business		Mailing address	City, state, and ZIP Code
Federal EIN	Contact name	Phone number	Email address

Send a copy of the approved Tax Release to: Awarding Agency Contractor Construction Manager

NOTE: We will email all copies unless otherwise requested.

PART IV -- PROJECT INFORMATION:

Name of project	Location of project		
Description of project			
Project number assigned by awarding agency	Project start date	Project completion date	Final/closing contract amount (includes all change orders) \$

Did any government entities supply materials which were installed by this contractor or its subs?: Yes No

If YES, list these materials and their dollar values. (Attach additional information if needed.)

List materials	List dollar values of materials
	\$
	\$
	\$

Send to: Contract Desk/Sales Tax Audit
Idaho State Tax Commission
PO Box 36
Boise ID 83722-0410

Phone: (208) 334-7618 • Fax: (208) 332-6619 • Email: contractdesk@tax.idaho.gov

NOTE: Please allow 30 days to process a Tax Release Request. You must send a complete, signed Form WH-5 Public Works Contract Report to the Idaho State Tax Commission to complete this request.

Idaho State Tax Commission

Ref. No. (State use only)

WH-5 Public Works Contract Report

Idaho Code sections 54-1904A and 63-3624(g) require all public works contracts to be reported to the Tax Commission. This form must be filed with the Tax Commission within 30 days after a contract is awarded.
Contract awarded by (public body and address)

Contract awarded to (contractor's name and address)

State of incorporation	Federal Employer Identification Number (EIN)	Date qualified to do business in Idaho
Business operates as <input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC		Public Works contractor license number
Sole proprietor's Social Security number	Idaho sales/use tax permit number	Idaho withholding tax permit number
Awarding agency project number	Amount of contract \$	
Description and location of work to be performed		

PROJECT DATA

Scheduled project start date: _____ Completion date: _____
If the following information is not available at this time, please indicate date it will be available: _____

ALL SUBCONTRACTORS

Name	Federal EIN
Address	Public works contractor number
City, State, ZIP	<input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC
Description of work	Amount of subcontract \$
Name	Federal EIN
Address	Public works contractor number
City, State, ZIP	<input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC
Description of work	Amount of subcontract \$
Name	Federal EIN
Address	Public works contractor number
City, State, ZIP	<input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC
Description of work	Amount of subcontract \$
Name	Federal EIN
Address	Public works contractor number
City, State, ZIP	<input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC
Description of work	Amount of subcontract \$

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ALL SUBCONTRACTORS (CONTINUED)

Name		Federal EIN	
Address		Public works contractor number	
City, State, ZIP	<input type="checkbox"/> LLC <input type="checkbox"/> Sole proprietorship	<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership	Amount of subcontract \$
Description of work			

Name		Federal EIN	
Address		Public works contractor number	
City, State, ZIP	<input type="checkbox"/> LLC <input type="checkbox"/> Sole proprietorship	<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership	Amount of subcontract \$
Description of work			

Name		Federal EIN	
Address		Public works contractor number	
City, State, ZIP	<input type="checkbox"/> LLC <input type="checkbox"/> Sole proprietorship	<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership	Amount of subcontract \$
Description of work			

SUPPLIERS

Use the space below to report major suppliers of materials and supplies, items removed from inventory; equipment purchased, rented, or leased for use in project; materials provided by government agency. Please indicate if sales or use tax was paid.

Name	Federal EIN	Total value
Address		\$
City, State, ZIP	Phone	<input type="checkbox"/> Tax paid to supplier <input type="checkbox"/> Tax paid to state* <input type="checkbox"/> No tax paid
Materials and equipment purchased and used		
Name	Federal EIN	Total value
Address		\$
City, State, ZIP	Phone	<input type="checkbox"/> Tax paid to supplier <input type="checkbox"/> Tax paid to state* <input type="checkbox"/> No tax paid
Materials and equipment purchased and used		
Name	Federal EIN	Total value
Address		\$
City, State, ZIP	Phone	<input type="checkbox"/> Tax paid to supplier <input type="checkbox"/> Tax paid to state* <input type="checkbox"/> No tax paid
Materials and equipment purchased and used		
Name	Federal EIN	Total value
Address		\$
City, State, ZIP	Phone	<input type="checkbox"/> Tax paid to supplier <input type="checkbox"/> Tax paid to state* <input type="checkbox"/> No tax paid
Materials and equipment purchased and used		

Refer to
tax.idaho.gov
for current form

* If tax was not paid to suppliers but **was** or **will be** reported as "items subject to use tax" under your permit number, indicate period of return on which payment **was** or **will be** reported: _____
If tax was paid to a state **other** than Idaho, name state next to "total value" box(es) above. If tax is due and has **not previously been reported**, attach payment to this form. **If you need more room, please photocopy this page.**

SIGN HERE	Authorized signature	Print name	Phone number	Date
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File with the Idaho State Tax Commission, PO Box 36, Boise ID 83722-2210.
For more information, call (208) 334-7618 • Fax: (208) 332-6619 • E-mail: Contractdesk@tax.idaho.gov.