

## Veteran Forms

1. **Form SS-4** (Application for Employer Identification Number) – Please complete highlighted Box 1, Box 7b, Box 18 & Sign/Date.
  - This form allows 406 Financial Services to apply for an Employer Identification Number on your behalf.
2. **Form 2678** (Employer/Payer Appointment of Agent)-Please complete highlighted Part 2 (#2 & #4) & Sign/Date.
  - This form allows 406 Financial Services to act as an agent on your behalf and file returns/make deposits & payments to the IRS.
3. **Form 8821** (Tax Information Authorization)-Please complete highlighted areas in Part 1 & Sign/Date.
  - This form allows 406 Financial Services to request information or copies of tax returns filed with the IRS on your behalf.
4. **Idaho Business Registration (IBR-1)**-Please complete highlighted sections & Sign/Date.
  - In order to operate as a business in the state of Idaho, all entities are required to complete an Idaho Business Registration. This application will initiate the State of Idaho to open accounts where applicable (Dept of Revenue, Dept of Labor & Industry) and allow 406 Financials Services to pay taxes on your behalf.
5. **Form ID-POA (ID State Tax Commission)**-Please complete the top section and sign/date.
  - Idaho State Tax Commission manages the State Tax Division. This POA form allows 406 Financial to report and pay on your behalf.

|  |  |  |   |
|--|--|--|---|
| Form   | <b>SS-4</b>  | <b>Application for Employer Identification Number</b>  | OMB No. 1545-0003   |
| (Rev. January 2010)  |  | (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)   | EIN   |
| Department of the Treasury<br>Internal Revenue Service   | ▶ See separate instructions for each line. ▶ Keep a copy for your records.   |  |   |
| Type or print clearly.   | 1 Legal name of entity (or individual) for whom the EIN is being requested   |  |   |
|  | 2 Trade name of business (if different from name on line 1)  |  | 3 Executor, administrator, trustee, "care of" name          |
|  | 4a Mailing address (room, apt., suite no. and street, or P.O. box)   |  | 5a Street address (if different) (Do not enter a P.O. box.) |
|  | 4b City, state, and ZIP code (if foreign, see instructions)  |  | 5b City, state, and ZIP code (if foreign, see instructions) |
|  | 6 County and state where principal business is located   |  |   |
|  | 7a Name of responsible party   |  | 7b SSN, ITIN, or EIN  |
|  | 8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No   |  | 8b If 8a is "Yes," enter the number of LLC members ▶        |
|  | 8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |   |
|  | 9a Type of entity (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.   |  |   |
|  | <div><input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Partnership<br/><input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Personal service corporation<br/><input type="checkbox"/> Church or church-controlled organization<br/><input type="checkbox"/> Other nonprofit organization (specify) ▶ <input type="checkbox"/> Other (specify) ▶</div> <div><input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Plan administrator (TIN)<br/><input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government<br/><input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military<br/><input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises<br/>Group Exemption Number (GEN) if any ▶</div> |  |   |
| 9b If a corporation, name the state or foreign country (if applicable) where incorporated  |  | State Foreign country  |   |
| 10 Reason for applying (check only one box)<br><div><input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Banking purpose (specify purpose) ▶<br/><input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶<br/><input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business<br/><input type="checkbox"/> Other (specify) ▶ <input type="checkbox"/> Created a trust (specify type) ▶<br/><input type="checkbox"/> Created a pension plan (specify type) ▶</div>                        |  |  |   |
| 11 Date business started or acquired (month, day, year). See instructions.   |  | 12 Closing month of accounting year  |   |
| 13 Highest number of employees expected in the next 12 months (enter -0- if none).<br>If no employees expected, skip line 14.<br><div>Agricultural Household Other</div>   |  | 14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/> |   |
| 15 First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶  |  |  |   |
| 16 Check <b>one</b> box that best describes the principal activity of your business.<br><div><input type="checkbox"/> Construction <input type="checkbox"/> Rental &amp; leasing <input type="checkbox"/> Transportation &amp; warehousing <input type="checkbox"/> Health care &amp; social assistance <input type="checkbox"/> Wholesale-agent/broker<br/><input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance &amp; insurance <input type="checkbox"/> Accommodation &amp; food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail<br/><input type="checkbox"/> Other (specify)</div> |  |  |   |
| 17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.  |  |  |   |
| 18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "Yes," write previous EIN here ▶  |  |  |   |
| Third Party Designee   | Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.  |  |   |
|  | Designee's name  | Designee's telephone number (include area code)<br>( )   |   |
|  | Address and ZIP code   | Designee's fax number (include area code)<br>( )   |   |
| Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.<br>Name and title (type or print clearly) ▶  |  | Applicant's telephone number (include area code)<br>( )  |   |
| Signature ▶  |  | Date ▶<br>( )  |   |

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16055N Form **SS-4** (Rev. 1-2010)

Form **2678** **Employer/Payer Appointment of Agent**

(Rev. October 2012)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0748

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

- If you are an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

**Note.** This appointment is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

- If you are an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

**For IRS use:****Part 1: Why you are filing this form...**

(Check one)

- ☒ You want to **appoint** an agent for tax reporting, depositing, and paying.
- ☐ You want to **revoke** an existing appointment.

**Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.****1 Employer identification number (EIN)**

|  |  |   |  |  |  |  |  |  |  |  |
|--|--|---|--|--|--|--|--|--|--|--|
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**2 Employer's or payer's name**  
(not your trade name)

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**3 Trade name** (if any)

|  |
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**4 Address**

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Number Street Suite or room number

|  |  |  |
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City State ZIP code

**5 Forms for which you want to appoint an agent or revoke the agent's appointment to file.**

(Check all that apply.)

Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)\*

Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)

Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)

Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)

Form 945 (Annual Return of Withheld Federal Income Tax)

Form CT-1 (Employer's Annual Railroad Retirement Tax Return)

Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)

**For ALL  
employees/  
payees****For SOME  
employees/  
payees**

\*Generally you cannot appoint an agent to report, deposit, and pay taxes reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.

- ☒ Check here if you are a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA taxes for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

**X Sign your  
name here**

Date

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Print your name here

Print your title here

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**Now give this form to the agent to complete.** ►

## Tax Information Authorization

- Go to [www.irs.gov/Form8821](http://www.irs.gov/Form8821) for instructions and the latest information.  
► Don't sign this form unless all applicable lines have been completed.  
► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

OMB No. 1545-1165

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_\_

**1 Taxpayer information.** Taxpayer must sign and date this form on line 7.

Taxpayer name and address

Taxpayer identification number(s)

Daytime telephone number

Plan number (if applicable)

**2 Appointee.** If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached** ► ☐

Name and address

406 Financial Services  
PO Box 7008  
Missoula MT 59807-7008

CAF No. \_\_\_\_\_

PTIN **P02153857**

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

**3 Tax Information.** Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

☒ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

| (a)<br>Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.) | (b)<br>Tax Form Number<br>(1040, 941, 720, etc.) | (c)<br>Year(s) or Period(s) | (d)<br>Specific Tax Matters              |
|--|--|-----------------------------|--|
| <b>FEIN</b>  | <b>SS-4</b>                                      | <b>2023 - 2027</b>          | <b>FEIN Verification/Idenetification</b> |
| <b>Employment, Payroll</b>   | <b>941, 940</b>                                  | <b>2023 - 2027</b>          |  |
|  |  |                             |  |

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 . . . . . ► ☐

**5 Disclosure of tax information** (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

**a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ► ☒

**Note.** Appointees will no longer receive forms, publications, and other related materials with the notices.

**b** If you don't want any copies of notices or communications sent to your appointee, check this box . . . . . ► ☐

**6 Retention/revocation of prior tax information authorizations.** If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain. . . . . ► ☐

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

**7 Signature of taxpayer.** If signed by a corporate officer, partner, guardian, partnership representative, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature

Date

Print Name

**Owner, HCSR Sole Proprietor**

Title (if applicable)



# Form IBR-1 Business Registration Form

Revised  
2019

w/wc

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

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

## SHADED AREAS FOR STATE USE ONLY

|                |                  |
|----------------|------------------|
| Account Number | Confirmation No. |
|----------------|------------------|

### 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    ☐ Travel & Commerce Prepaid Wireless Fee  
☐ Sales    ☐ Marketplace Facilitator    ☐ Out-of-State Retailer    ☐ Use \_\_\_\_\_  
☒ 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

### 13. Estimated monthly taxable sales

month NA year \_\_\_\_\_

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

PO Box 7008

Missoula

MT

Missoula

59807

### 17. Mailing for Idaho State Tax Commission forms

Street address or PO Box

City

State

County

ZIP Code

PO Box 7008

Missoula

MT

Missoula

59807

### 18. Business telephone number

( 406 ) 239-2591

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

Kim Fraser, Fiscal Agent

### 20. Telephone number & extension of authorized contact person

( 406 ) 239-2591

### 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.)

|  |  |
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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?<br>Yes/No                    | Compensated?<br>Yes/No                 |
|--|-----------------------------|---|------------|---------|--|--|
| <u>                    </u><br>____ Officer ____ Shareholder | <u>                    </u> | <u>                    </u><br><u>                    </u><br><u>                    </u> | Owner      | 100     | No <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> |
| <u>                    </u><br>____ Officer ____ Shareholder |                             |   |            |         | select                                 | select                                 |
| <u>                    </u><br>____ 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 <b>paycheck</b> in Idaho | 38. Expected number of Idaho employees<br>(Include corporate officers working in Idaho) |
|---|---|---|

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?<br><br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No In process | 45. Have you notified your insurance company that you have or expect to have Idaho payroll?<br><br><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 46. Insurance agent's name and telephone number<br><br>(       ) |
|---|--|--|

|                            |                   |                    |   |
|----------------------------|-------------------|--------------------|---|
| 47. Insurance company name | 48. Policy number | 49. Effective date | 50. If applying for insurance with the Idaho State Insurance Fund, list application number: |
|----------------------------|-------------------|--------------------|---|

 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?<br><br><input type="checkbox"/> All <input type="checkbox"/> Part <input checked="" type="checkbox"/> None | 53. Did you change your legal business entity?<br><br><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|---|---|

|                           |                                       |
|---------------------------|---------------------------------------|
| 54. Previous owner's name | 55. Business name at time of purchase |
|---------------------------|---------------------------------------|

|                           |   |   |
|---------------------------|---|---|
| 56. Date acquired/changed | 57. Account/permit numbers of the business acquired/changed | 58. Was there a change in owners, members, or partners?<br><br><input type="checkbox"/> Yes <input type="checkbox"/> No<br><br>If Yes, are any of the former owners, members, or partners still operating/managing the business for the new owner(s)?<br><br><input type="checkbox"/> Yes <input type="checkbox"/> No<br><br>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?<br><br><input type="checkbox"/> Yes <input type="checkbox"/> No |
|---------------------------|---|---|

**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 [lmi.idaho.gov](http://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 \_\_\_\_\_

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.



## 1. TAXPAYER/GRANTOR INFORMATION

|  |  |                                 |               |
|--|--|---------------------------------|---------------|
| * Taxpayer/grantor's last name OR company's name | * Taxpayer/grantor's first name/middle initial | * Taxpayer/grantor's SSN OR EIN |               |
| * Spouse's last name                             | * Spouse's first name/middle initial           | * Spouse's SSN                  |               |
| * Current address                                |  | Daytime telephone number        |               |
| * City   | State  | ZIP Code                        | Email address |

## 2. REPRESENTATIVES - If you provide a representative name, authorization is limited to that individual. If a you provide a company name without specifying an individual, authorization is granted to employees of the company.

|  |                                    |                        |                                     |
|--|------------------------------------|------------------------|-------------------------------------|
| Firm or company's legal name<br>406 Financial Services | PTIN, EIN, or SSN<br>47-1252737    |                        |                                     |
| Name   | Telephone number<br>(406) 239-2591 |                        |                                     |
| * Current address<br>PO Box 7008                       | Fax number<br>(406) 541-7225       |                        |                                     |
| * City<br>Missoula                                     | State<br>MT                        | ZIP Code<br>59807-7008 | Email address<br>kfraser@406LLC.org |

Cease date of this POA (optional): \_\_\_\_\_

Check here if you DON'T want the representative to receive copies of notices and communications: ☐

## 3. TAX MATTERS APPROVED FOR REPRESENTATION

The above representative is hereby appointed as attorney-in-fact to represent the taxpayer/grantors before the Idaho State Tax Commission for the following tax or fee matters. You must identify the tax or fee type, permit number (if applicable), and specific tax periods.

The representatives generally are authorized to receive and inspect confidential tax or fee information and records and perform any and all actions that the taxpayer/grantors named above can perform with respect to the specified tax or fee matters listed. The authorization **doesn't** include the power to receive refund checks or appoint additional representatives.

| *Tax or Fee Types   | State Tax/Fee Permit Number | *Tax Periods<br>(Check "All" OR provide range) |
|---|-----------------------------|--|
| <input type="checkbox"/> Individual income tax OR <input checked="" type="checkbox"/> Business income tax |                             | <input type="checkbox"/> All                   |
| <input type="checkbox"/> Sales & use tax  |                             | <input type="checkbox"/> All                   |
| <input type="checkbox"/> Income tax withholding   |                             | <input type="checkbox"/> All                   |
| <input type="checkbox"/> Other tax/fee (specify) _____  |                             | <input type="checkbox"/> All                   |
| <input checked="" type="checkbox"/> All   |                             | <input checked="" type="checkbox"/> All        |

☐ Check here to revoke all prior POAs☐ Check here to keep all prior POAs☐ Check here to revoke the following POAs  
\_\_\_\_\_

## 4. SIGNATURE OF TAXPAYER/GRANTORS

All parties identified in Section 1 **MUST** sign.

If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer/grantor: I certify that I have the authority to execute this form.

|              |             |                       |      |
|--------------|-------------|-----------------------|------|
| * Print name | * Signature | Title (if applicable) | Date |
| * Print name | * Signature | Title (if applicable) | Date |

**\* Required information.** This form is valid if you complete all required information. We'll return incomplete forms to you.