



Eric Milstead  
Director

# Legislative Services Office Idaho State Legislature

---

*Serving Idaho's Citizen Legislature*

## MEMORANDUM

**TO:** Senators JOHNSON, Bayer, Burgoyne and,  
Representatives COLLINS, Kaufman, Erpelding

**FROM:** Kristin Ford - Division Manager

**DATE:** September 04, 2018

**SUBJECT:** Temporary Rule

IDAPA 35.01.01 - Income Tax Administrative Rules - Adoption of Temporary Rule - Docket No.  
35-0101-1803

We are forwarding this temporary rule to you for your information only. No analysis was done by LSO. This rule is posted on our web site. If you have any questions, please call Kristin Ford at the Legislative Services Office at (208) 334-4834. Thank you.

Attachment: Temporary Rule

---

Kristin Ford, Manager  
Research & Legislation

Paul Headlee, Manager  
Budget & Policy Analysis

April Renfro, Manager  
Legislative Audits

Glenn Harris, Manager  
Information Technology

Statehouse, P.O. Box 83720  
Boise, Idaho 83720-0054

Tel: 208-334-2475  
[www.legislature.idaho.gov](http://www.legislature.idaho.gov)

**IDAPA 35 – STATE TAX COMMISSION**

**35.01.01 – INCOME TAX ADMINISTRATIVE RULES**

**DOCKET NO. 35-0101-1803**

**NOTICE OF RULEMAKING – ADOPTION OF TEMPORARY RULE**

**EFFECTIVE DATE:** The effective date of the temporary rule is January 1, 2018.

**AUTHORITY:** In compliance with Section 67-5226, Idaho Code, notice is hereby given this agency has adopted a temporary rule. The action is authorized pursuant to Sections 63-105 and 63-3039, Idaho Code.

**DESCRIPTIVE SUMMARY:** The following is the required finding and concise statement of its supporting reasons for adopting a temporary rule:

Rule 830T—INFORMATION RETURNS.

This rule is to give guidance to taxpayers who file annual reconciliation returns. Taxpayers must file those returns by the last day of January.

**TEMPORARY RULE JUSTIFICATION:** Pursuant to Section 67-5226(1), Idaho Code, the Governor has found that temporary adoption of the rule is appropriate for the following reasons:

Compliance with deadlines in amendments to governing law or federal programs.

**FEE SUMMARY:** Pursuant to Section 67-5226(2), the Governor has found that the fee or charge being imposed or increased is justified and necessary to avoid immediate danger and the fee is described herein: N/A

**ASSISTANCE ON TECHNICAL QUESTIONS:** For assistance on technical questions concerning the temporary rule, contact Cynthia Adrian (208) 334-7670.

Dated this 31st day of August, 2018.

Cynthia Adrian  
Tax Policy Specialist  
Idaho State Tax Commission  
800 Park Blvd., Plaza IV  
P.O. Box 36  
Boise, ID 83722-0410  
(208) 334-7742

THE FOLLOWING IS THE TEXT OF THE TEMPORARY RULE FOR DOCKET NO. 35-0101-1803  
(Only Those Sections With Amendments Are Shown.)

**830. INFORMATION RETURNS (RULE 830).**

Section 63-3037, Idaho Code

- 01. In General.** Information returns are not required to be filed with the Tax Commission except as follows: (3-20-97)
- a.** Form 1098, Mortgage Interest Statement, if the property was located in Idaho. (4-5-00)
  - b.** Form 1099-A, Acquisition or Abandonment of Secured Property, if the property was located in Idaho. (4-5-00)
  - c.** Form 1099-B, Proceeds From Broker and Barter Exchange Transactions, if the property was located in Idaho or the service was performed in Idaho. (4-5-00)
  - d.** Form 1099-C, Cancellation of Debt, if the secured property was located in Idaho. (4-5-00)
  - e.** Form 1099-MISC, Miscellaneous Income, if it was issued for transactions related to property located or utilized in Idaho or for services performed in Idaho. (4-5-00)
  - f.** Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc., if Idaho income tax was withheld. (4-5-00)
  - g.** Form 1099-S, Proceeds From Real Estate Transactions, if it was issued for transactions related to property located in Idaho. (4-5-00)
  - h.** Form W-2G, Certain Gambling Winnings, if the gambling took place in Idaho. (7-1-98)
- 02. Submitting Returns.** Information returns must be submitted to the Tax Commission through electronic filing or on a paper copy of federal Form 1099. (4-7-11)
- 03. Due Date of Information Returns.** Information returns are made on a calendar year basis. The due date for information returns submitted through electronic filing or on paper is the last day of February following the close of the calendar year. (4-7-11)
- 04. Voluntary Withholding.** Each person who withholds Idaho income tax from amounts reported on information returns required by Section 63-3037, Idaho Code, must: (4-7-11)
- a.** Obtain an Idaho withholding account number as required by Rule 870 of these rules; and (4-7-11)
  - b.** Submit an annual reconciliation return to the Tax Commission and comply with the requirements provided for filing of annual reconciliation returns as discussed in Rule 872 of these rules. The reconciliation return must report amounts paid during the preceding calendar year and reconcile the state income tax withheld with the tax remitted for the preceding calendar year. The reconciliation return must be filed on or before the last day of ~~February~~ January. (~~4-7-11~~) (1-1-18)T