



City of McCall

City of McCall – 1% Non-Property Sales/6% Occupancy Tax -- Local Option Tax Voucher

** COMPLETE AND RETURN THIS VOUCHER EVEN IF NO TAX IS DUE **

Mail to: City Clerk • 216 E Park Street • McCall, Idaho 83638 • 208-634-7142

BUSINESS LICENSE # _____

PERIOD COVERED:

FROM _____ TO _____

DUE ON OR BEFORE THE 20TH OF THE FOLLOWING MONTH

BUSINESS TAXPAYER NAME:

ADDRESS:

Please Report Change of Mailing or Location

Final Return

Cancel Permit

Mailing Address Change

1	Total Retail Sales	
2	Less Nontaxable Retail Sales	
3	Net Taxable Retail Sales (Line 1 minus 2)	
4	Sales Tax (1% of Line 3)	
5	Total Lodging Sales	
6	Less Exempt Lodging Sales	
7	Net Taxable Lodging Sales (Line 5 minus 6)	
8	Occupancy Tax (6% OF LINE 7) (3% Tourism 3% streets)	
9	Penalty (\$10.00 or 5% of Unpaid Tax)	
10	Interest	
11	Total Penalties (Lines 9+10)	
12	Adjustments (Attach Explanation)	
13	Total Local Option Tax Due (Lines 4,8,11,+/- 12)	

Submit voucher, payment, and a copy of **State Form 850, State Sales Tax**. For occupancy tax also include a copy of **State Form 1150, State Travel and Convention Tax**.

I, the undersigned, do hereby swear and affirm that this information is true and correct to the best of my knowledge.

Authorized Signature

Date

How to fill out the above form

- Starting at the top left hand corner of the form, fill in your **business license number**. This can be found in the upper right hand corner of your businesses license, and is very important for accurate book keeping.
- PERIOD COVERED** will be the first of the month to the last day of the month. If you are reporting quarterly the date would be from the first day of the quarter to the last day of the quarter. (example: January 1st to March 31st, April 1st to June 30th, July 1st to September 30th, or October 1st to December 31st)
- BUSINESS TAXPAYER NAME** record the name of the business, again this is very important for accurate book keeping.
- If your business has had any changes such as an address change, ownership of business change or will no longer be doing business in the City of McCall, please indicate these changes in the space labeled **ADDRESS** and mark the appropriate squares in the field at the bottom of the form. .
- On the right hand side of the form you will see a series of numbered lines. Lines 1-4 are for reporting **sales tax**; Lines 5-8 are for reporting **occupancy tax**; Lines 9-11 are for reporting **penalties and interest**; Line 12 is to report any **adjustments (plus or minus)** and Line 13 is the **total amount due**.
- FOR SALES TAX** the amount for line 1 should be the same as on your total state sales tax form 850. Insert the amount from the 850 into line 1. Line 2 will be the amount exempt from state sales tax. Line 3 will be the difference from line 1 and 2. The amount on line 3 will be the amount the one percent (1%) LOT tax will be applied to. Apply totals and insert on line 4.
- FOR OCCUPANCY TAX** the number for line 5 should be the same as on your state sales tax form 1150. Insert the amount from the 1150 into line 5. Line 6 will be the amount exempt from LOT Occupancy sales tax. When you subtract line 6 from line 5 you will have the total for line7.
- The amount for line 7 is the amount that will be subject to the six percent (6%) **TOTAL OCCUPANCY TAX**. Calculate the total with the 3% of the tourism tax plus 3% of the streets tax, for a total of 6% Occupancy tax. Insert that total to line 8.
- Any penalties added to are entered into lines 9-11.
- Any adjustments that may include over payments or short payments of previous taxes due are entered into line 12 (attach an explanation to any amount entered into Line 12)
- Insert your final totals in line 13.
- Even if the amount you report is **zero** you must file a return to the city.
- VOUCHERS MUST BE SIGNED TO BE VALID**. Make checks payable to the City of McCall
- Sign, date and attach your state 850 and/or 1150 form to the voucher and remit it along with your payment to: City Clerk. 216 East Park Street McCall, Idaho 83638