



FORM RT-02 2017

RIGGINS MUNICIPAL TAX RETURN

PERMIT NO. (RT- _____) FROM ____/____/____ TO ____/____/____

MAILING ADDRESS CHANGE

CANCEL PERMIT (ATTACH EXPLANATION)

**TAX DUE ON OR BEFORE
20th of following month**

BUSINESS NAME _____
MAILING ADDRESS _____
CITY STATE ZIP _____

I DO HEREBY SWEAR OR AFFIRM THAT THIS INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

AUTHORIZED SIGNATURE _____ DATE _____

1	TOTAL LODGING SALES		
2	LESS EXEMPT LODGING SALES (*Complete Section 2A)	-	
3	TOTAL TAXABLE LODGING SALES (Line 1 MINUS 2)		
4	TOTAL ALCOHOL DRINK SALES		
5	TOTAL PREPARED MEAL SALES		
6	LESS EXEMPT PREPARED MEAL SALES	-	
7	TOTAL TAXABLE PREPARED MEAL SALES (Line 5 MINUS 6)		
8	TOTAL LINES 3, 4, 7		
9	TAX DUE (2% OF LINE 8)		
10	TOTAL RETAIL SALES		
11	LESS NON-TAXABLE RETAIL SALES	-	
12	TOTAL TAXABLE RETAIL SALES (Line 10 MINUS 11)		
13	ADJUSTMENTS (Attach Explanation)		
14	TAX DUE (1% OF LINE 12)		
15	TOTAL MUNICIPAL TAX DUE (TOTAL LINE 9 & 13)		
16	PENALTY IF PAID AFTER DUE DATE (5% OF LINE 10 OR MINIMUM OF \$10)		
17	TOTAL DUE		

Attach a copy of Form 850 State Sales Tax Return for the Reporting Period.

Retain a copy for your records and return form with payment to:
City of Riggins
PO Box 249, Riggins, ID 83549

***SECTION 2A. EXEMPT SALES DEDUCTION:** Enter the number of units, rooms or RV spaces included in the Exempt Lodging Sales Deduction made in Line 2 - _____

FORM INSTRUCTIONS

** Even if no taxable sales were made during the reporting period, a timely return must be filed. **

- LINE 1: TOTAL LODGING SALES** – Enter the amount of all sales for the period being reported. Total sales include all hotel, motel or campground receipts.
- LINE 2: LESS EXEMPT LODGING SALES** – Enter the amount of all exempt/non-taxable lodging sales for the period. Complete Section 2A.
- LINE 3: TOTAL TAXABLE LODGING SALES** - Subtract Line 2 from Line 1.
- LINE 4: TOTAL ALCOHOL DRINK SALES** – Enter the amount of alcoholic drink sales for the period.
- LINE 5: TOTAL PREPARED MEAL SALES** – Enter the amount of all prepared meal sales for the period.
- LINE 6: LESS EXEMPT PREPARED MEAL SALES** – Enter the amount of all exempt/non-taxable prepared meal sales for the period.
- LINE 7: TOTAL TAXABLE PREPARED MEAL SALES** – Subtract Line 6 from Line 5.
- LINE 8:** Add lines 3, 4 and 7.
- LINE 9:** Multiply Line 8 by 2%.
- LINE 10: TOTAL ALL RETAIL SALES** – Enter the amount of all RETAIL sales (sales for any purpose other than resale in the regular course of business).
- LINE 11: LESS EXEMPT/NON-TAXABLE RETAIL SALES** – Enter the amount of all non-taxable retail sales for the period.
- LINE 12: TOTAL TAXABLE RETAIL SALES** – Subtract Line 11 from Line 10.
- LINE 13: ADJUSTMENTS** – Enter amount of adjustment; attach explanation to report.
- LINE 14:** Multiply Line 12 by 1%.
- LINE 15: TOTAL MUNICIPAL TAX DUE** – Total Line 9 and Line 13.
- LINE 16: PENALTY IF PAID AFTER DUE DATE** – Delinquent returns are subject to penalty. Penalty is 5% of Line 10, or a minimum of \$10.00.
- LINE 17: TOTAL DUE** – Add Line 14 and Line 15. Pay this amount.

Returns must be signed. Retain a copy for your records.

Attach a copy of Form 850 Idaho Sales and Use Tax with this return and remit with your payment.