

Starting a Business in Idaho

Business Resource Guide 2021



Starting a Business in Idaho

The Idaho Department of Commerce is pleased to present an updated edition of *Starting a Business in Idaho*. This resource provides Idaho entrepreneurs and new businesses with information essential to begin a successful operation. It highlights the registration process and the regulatory issues new businesses encounter and includes a directory of organizations specializing in business start-up assistance.

This guide is published as part of Idaho's commitment to foster business creation, expansion, and job growth. Idaho Department of Commerce supports this commitment with a variety of services and is available to assist businesses and individuals begin or expand operations, improve business plans, and sell products and services in foreign markets.

This booklet is published by the Idaho Department of Commerce.

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Introduction

A central mission of Idaho Department of Commerce is to help businesses get started quickly and easily. Businesses typically start in one of three ways:

- A person has an idea and starts selling either a service or a product;
- An existing business is purchased by someone new; or
- Research from a university or laboratory is commercialized by an entrepreneur. (See Appendix 3 for more information on technology transfer.)

This resource provides a guide to developing a business plan, identifies business activities that are regulated or that require permits or licenses, and describes procedures or government forms necessary to comply with the laws. It lists government offices that issue licenses or perform inspections as well as offices that provide assistance and information. Upon determining which regulations or requirements apply, a prospective new business should work directly with the pertinent agencies.

Department specialists and others outside this agency are available for individual assistance. The Idaho Small Business Development Centers also stand ready to assist entrepreneurs with personalized one-on-one counseling, low-cost workshops, and access to business resources (see Appendix 5). In addition, the Service Corps of Retired Executives maintains an outstanding e-network of over 12,000 volunteer business counselors throughout the nation who assist entrepreneurs regardless of location. *Ask SCORE* is available at www.score.org.

Research Your Business

- Small Business Administration/Business Information Centers
- Idaho Small Business Development Centers (Idaho SBDC)
- Idaho Department of Commerce
- Public and University Libraries
- Internet and Other Sources

Write a Business Plan

- Management, Marketing, Operations and Financial Plans
- Supporting Documents

Choose Method of Organization

- Sole Proprietorship
- General Partnership
- Limited Liability Partnership
- Limited Partnership
- Limited Liability Company
- Corporation
- Professional Limited Liability Company
- Professional Service Corporation

Protect Products, Services, Ideas

- Patents
- Copyrights

- Trademarks

Register with the Secretary of State

- Organizational Documents (i.e., Articles of Incorporation)
- Certificate of Assumed Business Name

Arrange for Income Taxes

- State
- Federal

Determine what Other Taxes Apply

- Sales and Use - State
- Excise - State and Federal
- Property - County Assessor

Fulfill Employer Responsibilities

- Employment Taxes
- Workers' Compensation Insurance
- Immigration Law Verification
- Required Posters

Permits, Licenses, and Regulations

- Federal
- State
- County
- Local

Checklist for Starting a Business

This checklist will guide you to the sections relevant to your business.

Researching Your Business

Research is an integral part of creating a business and is essential to the quality of the business plan. It helps new entrepreneurs understand fundamental aspects of the business prior to beginning operations and answers many important questions, including:

- Who will purchase the product?
- Why will they purchase the product?
- When will they purchase the product?
- Where will they purchase the product?
- How can demand for the product be developed?
- How can the product be produced and delivered efficiently?
- How should the business be organized and managed?
- What are the strengths and weaknesses of the business?

Well-researched answers to these questions can help a new business start on a profitable basis. The type of information essential to operating a business successfully varies widely depending upon the characteristics of the business, its products and its markets. Idaho SBDCs are excellent resources for research assistance. They provide economic and demographic information and are staffed with people knowledgeable in issues facing new entrepreneurs. For more information about these and other business assistance organizations, please review Appendix 5.

Preparing the Business Plan

Following is a brief summary of typical elements that should be included in a business plan. Detailed information can be found in booklets available from the Idaho SBDC offices. Refer to Appendix 5 for their locations. In general, the best business plans are brief and to the point. Lenders often make financing decisions within 15 minutes of reading a loan application, so the first impression is important. Where possible, use bullet items to convey information instead of paragraphs.

Business Plan Outline

Executive Summary

In one or two pages, write an overview of the business. Define its scope and purpose, describe the industry in which it operates, and outline the management, marketing, operation and financial plans.

- Provide a synopsis of why the business idea will work.
- Show some proprietary edge or advantage.
- State specific financial goals (use break-even analysis, pretax return on investment, gross margins, etc.).

- Address key points concerning management ability, including the track-record of business owners and principals.

Management Plan

Define, in general terms, the overall mission and objectives of the business and outline the general strategy it will follow. Identify criteria important to facility site-selection and describe any existing facilities and other resources. Tell how the business is organized, who owns it and list relevant managerial and/or technical experience of the owners and staff. Summarize the business history and any unique or special competencies and proprietary interests.

Marketing Plan

Describe the industry and the local market. Start with the national picture and narrow the focus to the local area. Include information on trends, segments, cycles, problems and opportunities in the industry. List relevant trade associations and other potential sources of information and support. Identify pertinent regulations, licensing issues or zoning requirements. Include information about competitors.

Outline the products and services of the business. List key environmental factors in the market and identify specific problems and opportunities. Analyze demographic and economic trends in the market. State the marketing strategy. List sales, promotional and distribution tasks and the quantitative criteria used to measure success of the marketing plan. Identify processes for obtaining performance feedback from customers and suppliers. Develop a marketing budget.

Operations Plan

Summarize the manufacturing and/ or service delivery processes. Identify computer and software needs and the accounting and management information feedback system to be developed. Describe production and operation schedules; raw materials and finished goods inventory controls and quality controls. Identify sources of supply. Estimate equipment, labor and overhead costs, set production goals and forecast per unit costs. State the operating strategy. List quantitative criteria used to measure success of the operating plan. Develop an operations budget.

Financial Plan

Prepare projected financial statements. Include an income statement, balance sheet, cash flow statement, source and application of funds statement and loan proposal outline. Include a break-even projection and financial ratios. When possible, relate the numbers to industry standards. List quantitative criteria used to measure success of the financial plan. Include assumptions and accounting principles used in estimating sales, market share, and costs.

Supporting Documents

Assemble spreadsheets, resumes, personal financial statements, tax returns, industry and marketing studies, survey results, letters of intent and support, organizational documents, agreements, photographs, diagrams, job descriptions, technical drawings, blueprints, operations and technical manuals, product information sheets, price lists and similar documents which support and explain the business plan.

Developing Professional Relationships

Contracting with competent business service professionals can mean the difference between success and failure for many new businesses.

Selecting an Accountant

The Idaho State Board of Accountancy licenses and regulates Certified Public Accountants (CPA) and Licensed Public Accountants (LPA). These professionals act as advisors to individuals and businesses on a wide range of financial related matters. CPAs and LPAs provide audit, review and compilation services, tax assistance, management advisory services and estate and personal financial planning. A CPA or an LPA can help a business by providing the following services:

- Prepare tax returns and recommend tax-planning strategies;
- Review a company's accounting system and recommend improvements;
- Consult on business problems and ways to improve the use of a client's resources;
- Assist in the design and installation of data processing management information systems;
- Help clients apply for loans and credit by gathering and preparing lender required information.

Not all accountants provide the same services. Select your professional accounting advisor carefully. A long-term working relationship between you and your CPA or LPA can help you take an informed, consistent approach to financial and business issues and help you meet your financial goals. An important item to consider is the determination of fees. CPAs and LPAs normally base their fees on the type of services you require and the complexity of your work. Talk frankly about fees.

Often the accountant and the client will sign an engagement letter spelling out fees, scope of work and other details in advance of the work performed to avoid misunderstandings. An accountant can be found several ways. Seek recommendations from your lawyer, banker and other business associates.

Before choosing a CPA or LPA, call the Board of Accountancy or visit www.isba.idaho.gov. They have a list of all licensed accountants on the site.

Idaho State Board of Accountancy

P.O. Box 83720

Boise, ID 83720-0002

Physical:

11351 Chinden, Building #6

Boise, ID 83714-2099

(208) 334-2490, fax: (208) 334-2615

www.isba.idaho.gov

isba@isba.idaho.gov

Selecting an Attorney

Many attorneys provide advice about organizing a new business. If possible, select one experienced in business matters. Ask your banker for the names of law firms or individual attorneys. Ask other business owners which attorneys they use. If their business is well run, it is likely that they used care in selecting a law firm. Be sure to ask the attorney about fees in the initial interview and ask if the firm represents businesses similar to yours. A reputable attorney will welcome an open discussion about fees.

Generally you can expect the attorney to base fees on a fixed hourly rate. If you feel uncomfortable about the attorney's fees or qualifications, feel free to select another attorney. Often attorneys do not charge for an initial interview, but some do. Another way to find a competent attorney is to use the Idaho State Bar Lawyer Referral Service.

Idaho State Bar

P.O. Box 895

Boise, ID 83701

(208) 334-4500, fax: (208) 334-4515

isb.idaho.gov

The service is open Monday through Friday from 8 a.m. to 4 p.m.

Business Organization

Each of these forms of organization has significant tax and legal consequences, and a qualified tax and/or legal advisor should be consulted.

In Idaho, a business may operate as a sole proprietorship, a general partnership, a limited liability partnership, a limited partnership, a limited liability company or a corporation.

Sole Proprietors

A sole proprietorship that adopts a name other than the individual owner's true name must file a *Certificate of Assumed Business Name* with the Idaho Secretary of State and pay a fee of \$25.

General Partnerships

General partnerships, if they do not operate under the full names of each owner, must file a *Certificate of Assumed Business Name* with the Secretary of State and pay a fee of \$25. The business must also file a Statement of Partnership – see the Idaho Secretary of State's website for more information. A one-time registration fee of \$100 applies if the form is typed or \$120 if the form is non-standard or not typed.

Limited Liability Partnerships

Individuals or existing general partnerships may elect to become limited liability partnerships by filing the *Statement of Qualification of Limited Liability Partnership* form with the Idaho Secretary of State. A one-time registration fee of \$100 applies if the form is typed and has no attachments; otherwise the fee is \$120.

Limited Partnerships

A new limited partnership created in Idaho must file duplicate originals of Idaho's *Certificate of Limited Partnership* with the Secretary of State. A one-time fee of \$100 applies for registration of existing foreign or new Idaho limited partnerships if the application is typed and has no attachments; otherwise the fee is \$120. An existing limited partnership, organized outside the State of Idaho and entering the state to transact business in Idaho, must file two original copies of the *Application of Registration of Foreign Limited Partnership* with the Idaho Secretary of State. A certificate from the jurisdiction where the partnership is organized that proves the existence of the limited partnership must accompany these forms.

Information about the changes can be found at <http://www.sos.idaho.gov/corp/corindex.htm> and <http://www.state.id.us/idstat/TOC/30006JTOC.html>. The *Idaho Limited Liability Company Act* is available from the Secretary of State.

Limited Liability Companies from Other States

To operate in Idaho, a limited liability company organized in another state must register with the Secretary of State by submitting an original signed form titled *Application for Registration as a Foreign Limited Liability Company* together with a duplicate copy. The fee for registration is \$100 (\$120 if not typed).

Except for sole proprietors using the owner's true name and general partnerships using the full name of each owner, all businesses must file the appropriate notice or documents with the Secretary of State.

A corporation, limited partnership, limited liability partnership or limited liability company which is not yet ready to submit its filing but wishes to reserve a business name, may submit a request in writing along with \$20 to the Secretary of State. Such a reservation expires after four months. To obtain forms, check the status of a business entity or check for name availability, visit www.sos.idaho.gov.

New Limited Liability Companies

To attain limited liability status under the *Idaho Act*, a company must register with the Secretary of State by submitting duplicate copies of its *Articles of Organization* on a form provided by that office. The fee for registering a limited liability company is \$100 (\$120 if not typed or if attachments are included). As with corporations, limited liability company membership interests may be subject to state and federal securities laws. Information on the issuance of membership interests can be obtained by contacting the U.S. Securities and Exchange Commission and the Idaho Department of Finance at the addresses listed toward the end of this section.

Professional Limited Liability Companies

A Professional Limited Liability Company is an LLC whose members offer a professional service, such as legal, medical or dental services. The name of the company must include the words "Professional Limited Company," "PLLC," or "Professional Limited Liability Company." The form needed to establish a PLLC can be found at <http://www.sos.idaho.gov/corp/llcform.htm>

Corporations

Existing Foreign Corporations

To operate in Idaho, a corporation organized in another jurisdiction must submit two original copies of an *Application for Certificate of Authority* to the Secretary of State along with a certificate of corporate status issued by the state where incorporated. A onetime fee of \$100 is required for business corporations (\$120 if the application is handwritten) or \$30 for nonprofit corporations.

New Corporations

Incorporating a business or nonprofit corporation in Idaho requires filing duplicate originals of *Articles of Incorporation* with the Secretary of State. The Secretary of State's office no longer issues certificates for corporate filings. Evidence of filing is established by the latest time stamp of the Secretary of State's office, along with the file number (preceded by the letter "C"). Incorporation requirements are set out in the *Idaho Business Corporation Act* and the *Idaho Nonprofit Corporation Act*, available from the Secretary of State. A one-time fee of \$100 is required for business corporations (\$120 if the application is handwritten) or \$30 for nonprofit corporations.

If a company wishes to issue stock or raise money from the public, it must usually notify the Idaho Department of Finance and the U.S. Securities and Exchange Commission. If, for instance, you wish to run advertisements offering an investment or partnership opportunity in your company or solicit investors by any other means, first contact the Idaho Department of Finance.

The term “securities” refers to more than just stocks or bonds and includes types of debt (i.e., a note or a loan) or equity used to raise money for businesses. Contact the Idaho Department of Finance to determine if you need to register or file for an exemption. In some cases, no filing is necessary.

For more information on securities contact:

U.S. Securities and Exchange Commission

San Francisco Regional Office
44 Montgomery St., Suite 2600
San Francisco, CA 94104
(415) 705-2500

www.sec.gov

sanfrancisco@sec.gov

Idaho Department of Finance

Securities Bureau
P.O. Box 83720
Boise, ID 83720-0031
(208) 332-8000, fax: (208) 332-8099

<http://finance.idaho.gov>

finance@finance.idaho.gov

The Idaho Credit Code requires that notice be given to, or a license obtained from, the Idaho Department of Finance for all types of business that extend, arrange or take assignment of consumer credit, or engage in collections or credit counseling. Consumer credit is defined as credit extended for personal, family, or household use. The requirements are set forth in the Idaho Credit Code, available from the Department of Finance. Contact the Department of Finance, Consumer Finance Bureau at (208) 332-8002 for more information.

Professional Service Corporation

The corporation consists of individuals engaged in a limited number of professions, such as medical, dental, legal, landscape architects, architects or veterinarians. A list of qualifying businesses can be obtained from the Secretary of State’s office. The forms needed to create a professional service corporation can be found at <http://www.sos.idaho.gov/corp/corpform.htm>.

The name of the business must end with the words “chartered,” “professional association,” “professional corporation,” or with the abbreviations “PA,” “PC,” or “Chtd.”

More information on business filings is available from the Secretary of State:

Idaho Secretary of State

Commercial Division-Business Entities
P.O. Box 83720
Boise, ID 83720-0080
(208) 334-2300, fax: (208) 334-2080

www.sos.idaho.gov

sosinfo@sos.idaho.gov

Business Finance

- Angel Investors
- Venture Capital
- Community Banks
- Certified Development Companies
- Revolving Loan Funds
- Investment Banking / IPO's
- Personal Resources
- Crowdfunding

Angel Investors

Angel investors are high net-worth individuals who provide capital and expertise to qualified emerging companies. Moderate amounts of money are invested in the early stages of startup companies by such investors.

Accredited angel investors may organize into alliances or funds to invest in emerging companies. To obtain financial support from participants in such an alliance or fund, a qualified business may make a presentation to the group. Although members of the alliance may discuss possible investing opportunities, individual angels can also make their own funding decisions.

Currently, there are several angel alliances operating in Idaho:

- Boise Angel Alliance, visit www.boiseangelalliance.com .
- Spokane Angel Alliance <http://www.connectnw.org/spokane-angel-alliance/>
- The Boise Keiretsu Forum, visit www.k4boise.com

When approaching angel alliances, do not limit yourself to one state. Many of them are not limited by geographic proximity. Consider approaching Idaho angel alliances, if appropriate, as well as those in other states, because angel investments are not limited by geographic proximity. There are a number of active angel groups operating throughout the Pacific NW which may be willing to consider applications from Idaho companies. The Angel Capital Association web site (www.angelcapitalassociation.org) lists member organizations in each state.

Additionally, the Wayne Brown Institute of Salt Lake City provides substantial information and coaching regarding approaching angel alliances and venture capital companies. They have recently begun operations in Idaho. Additional information is available at venturecapital.com.

For assistance with seeking angel capital, you may also contact the Idaho SBDC (www.idahosbdc.org), or TechConnect (www.idahotechconnect.com).

Venture Capital

While angel capital can be either an individual or fund investment, venture capital investment occurs as a fund. Venture capitalists exchange money for equity in participating companies and take an active role in company management. Venture capitalists also invest more money in fewer businesses as compared to angel investors. There are no venture capital companies residing in Idaho that are open to consider new investments at the time this document was

written. While angel capital is an individual investment, venture capital investment occurs as a fund. Venture capitalists exchange money for equity in participating companies and take an active role in company management as they look for a quick return on investment. Venture capitalists also invest more money in fewer businesses as compared to angel investors.

For more information about venture capital, please contact TechConnect (www.idahotechconnect.com), Boise State Venture College (<http://venturecollege.boisestate.edu>), the Idaho SBDC (www.idahosbdc.org), or the Wayne Brown Institute (www.venturecapital.org).

Community Banks

Bank loans can be applied for and received at any point in the life of a business. It is important to develop a relationship with a bank. The bank that has handled your business, as well as personal, checking and savings accounts is more likely to provide financing than one with no history of working with you.

To stimulate economic development, the U.S. Small Business Administration (SBA) offers a loan-guaranty program in cooperation with local banks. Although banks can make loans without an SBA guaranty, most participate in the SBA program, allowing them to reduce the risk of lending to small businesses.

Obtaining a business loan from a bank requires that the applicant present a detailed business plan to the lender. As long as the loan is repaid as scheduled, the bank will not intervene in day-to-day operations.

A list of lenders in or around Idaho that participate in the SBA guaranty program is available at <http://www.sba.gov/offices/district/id/boise>

Certified Development Companies

In addition to the SBA guaranty programs offered through community banks, the SBA 504 program is offered only through Certified Development Companies. The 504 program provides fixed-rate, long term financing for major fixed assets.

Loans through this program typically are structured such that a private lender provides 50 percent of the financing, the 504 lender provides 40 percent of the financing, and the borrower provides the remaining 10 percent. The maximum SBA 504 portion of the loan is generally \$1 million.

Certified Development Companies are located throughout Idaho and can be found at www.sba.gov/financing/sbaloan/cdc504.html.

Revolving Loan Funds

To stimulate economic development, some regional economic development and planning agencies and cities operate revolving loan funds. These funds are quite similar to bank financing from a borrower's perspective, but the funding decision is typically made by a local review committee. Interest rates and terms on these funds can be flexible; each revolving loan

fund will have its own rules. Contact the appropriate economic development and planning agency (see Appendix 5) to inquire whether revolving loan funds are available.

Investment Banking and IPOs

An Initial Public Offering (IPO) is part of the process a privately held company uses to convert to a publicly held firm. Much of the initial stock is issued to the previous investors of the company such as angels and venture capitalists.

The IPO and business plan are then marketed to large investment groups such as mutual and pension funds. Commonly referred to as a “road show,” this process determines the quantity of stock and the initial price.

Investment bankers usually act as the underwriters for IPOs and are required for the process. Investment bankers price and market the stock. Although large amounts of capital can be raised through an IPO, the process entails high costs. Only businesses organized as C Corporations can make IPO's.

Personal Sources

Entrepreneurs should look to personal sources of financing including family, friends, and personal savings. Such personal investment shows a belief in the idea, business and entrepreneur as well as a willingness to assume risk.

Crowdfunding

Crowdfunding is the practice of funding a project or venture by raising monetary contributions from a large number of people, typically via the internet. Examples of popular crowdfunding websites are Kickstarter (www.kickstarter.com), Indiegogo (www.indiegogo.com), and GoFundMe (www.gofundme.com).

Product and Service Protection

Many businesses begin with an idea, invention, innovative concept or new process. If a business depends upon such intellectual property, it is wise to protect it from uncompensated exploitation by competitors.

Likewise, if a business has established goodwill under a particular name or mark, it should be protected to the fullest extent possible. The State of Idaho and the federal government provide several business services for this purpose.

The U.S. Patent and Trademark Office has many resources available concerning patents and trademarks.

U.S. Patents

A patent is an exclusive right to exploit an invention for a period of years. It can be granted exclusively by the federal government. Only something that represents a new and distinct technological advance may be patented.

It is recommended that you retain the services of a patent attorney. Information and application forms for patents are available from the U.S. Patent and Trademark Office on the Internet at www.uspto.gov.

U.S. Copyrights

A copyright protects literary, artistic or intellectual creations from unauthorized copying or exploitation. Once established, a copyright is protected by federal law. Items such as books, paintings, musical compositions and computer programs may be protected by copyright. Copyrights are registered with the U.S. Library of Congress.

For more information on copyrights, contact:

U.S. Copyright Office

101 Independence Ave., SE
Washington, DC 20559-6000
(202) 707-3000 (public information)
(202) 707-9100 (forms hotline)
Fax: (202) 707-2041
www.copyright.gov

Be aware that music used as background or on a phone system is also protected under copyright. Businesses are liable for copyright infringement if they play music without obtaining permission.

For specific information regarding music and copyright laws contact an attorney or one of the following organizations:

American Society of Composers, Authors and Publishers (ASCAP)

7920 W. Sunset Blvd., 3rd Floor
Los Angeles, CA 90046
(323) 883-1000,
fax: (323) 883-1049
www.ascap.com
info@ascap.com

Broadcast Music Inc. (BMI)

8730 Sunset Blvd., 3rd Floor West
West Hollywood, CA 90069-2211
(310) 659-9109

www.bmi.com
losangeles@bmi.com

SESAC Inc.

6100 Wilshire Blvd., Suite 700
Los Angeles, CA 90048
(323) 937-3722,

fax: (323) 937-3733
<http://www.sesac.com>

U.S. and Idaho Trademarks

A trademark is a claim of the exclusive right to use a particular logo, name or other mark to identify the owner as the source of goods or services to which it is applied. The actual right is acquired by virtue of the usage of the mark in trade; registration merely puts the public on notice of the owner's claim to the exclusive right. To be registered, a mark must not be generic or merely descriptive. It must have an element of fancifulness, uniqueness, arbitrariness or distinctiveness. Trademarks may be registered under state law and, if used in interstate commerce, under federal law.

In Idaho, the Idaho Secretary of State is responsible for the registration of Idaho trademarks. An *Application for Registration of Trademark-Service Mark* should be submitted with one specimen of the mark and \$30 per class code to the Secretary of State.

For more information visit: www.uspto.gov OR

For more information, contact:

Idaho Secretary of State Trademark Division

450 N. 4th St.
P.O. Box 83720
Boise, ID 83720-0080

(208) 332-2810
fax: (208) 334-3500
www.sos.idaho.gov
dfarnsworth@sos.idaho.gov

Taxes

A key item in operating a business is the fulfillment of tax obligations to both the federal government and the State of Idaho. This section explains how to pay federal and state income taxes, sales tax and special excise taxes.

Income Taxes

Sole Proprietors

To meet their federal income tax obligations, sole proprietors must file an Internal Revenue Service *Form 1040* with *Schedule C* and *Schedule SE* pertaining to self-employment Social Security taxes.

To meet state obligations, an Idaho resident must file Idaho *Form 40* (*Form 43* for part-year and nonresidents) and attach a copy of the federal return.

The IRS requires estimated tax payments on *Form 1040ES* if the tax owed for the year will exceed \$1,000. The state of Idaho does not require individuals to make estimated payments, but voluntary estimated payments can be made on Idaho *Form 51* anytime during the year.

General Partnerships

Federal tax law requires partnerships to file an IRS *Form 1065*. State tax rules require the filing of Idaho *Form 65* with a copy of the federal tax form attached. The tax on income earned by the partnership is generally paid on the partners' returns, including nonresident partners.

Limited Partnerships and Limited Liability Partnerships

For tax purposes, both limited partnerships and limited liability partnerships are treated in the same manner as general partnerships.

S Corporations

An eligible corporation can elect to be treated as an S Corporation by the timely filing of IRS *Form 2553, Election by a Small Business Corporation*. Federal taxes for S corporations are reported using IRS *Form 1120S*. State taxes require a copy of the *1120S* attached to Idaho *Form 41S*. The tax on income earned by an S Corporation is generally paid on the shareholders' returns, including nonresident shareholders.

Corporations

Corporations pay federal taxes using IRS *Forms 1120* or *1120A*. Copies of these forms must be attached to Idaho *Form 41* when filing the Idaho corporation income tax return. The IRS and Idaho require corporations to pay quarterly estimates if the tax due will be \$500 or more during the tax year. These payments are made using federal *Form 1120W* and Idaho *Form 41ES*.

Corporations in their first year of operation in Idaho are not required to pay quarterly estimated payments and may wait until the return due date to pay their first year's income tax.

Limited Liability Companies

For federal tax purposes, certain business entities automatically are classified as corporations. Other business entities may choose how they are classified for federal tax purposes by filing

Form 8832 with the IRS. See Form 8832 for more details. Idaho taxes these companies the same way they are taxed for federal purposes.

Idaho Sales and Use Tax

Idaho has a six-percent sales tax on retail sales, leases or rentals of tangible personal property. The tax also applies to fees for admissions, recreation, hotel/ motel/campground accommodations, intrastate charter flights and some types of labor. A six-percent use tax is due on the use, consumption or storage of tangible personal property in Idaho on which sales tax was not paid. This includes items purchased by mail order or the Internet. Businesses making retail sales must obtain an Idaho's *Seller's Permit*, while those with purchases subject to use tax need a *Use Tax Account Number*. Obtain these by completing and submitting *Idaho Business Registration Form (Form IBR-1)* at www.business.idaho.gov or by sending a paper copy of the form to the Idaho Tax Commission. Fill out the Order Form in the back of this booklet to obtain a paper copy. Upon receipt of the form, the Tax Commission will issue a permit number along with instructions on how and when to remit the tax.

An additional "resort cities" sales tax applies in the cities of Driggs, Ketchum, Riggins, Lava Hot Springs, McCall, Sandpoint, Stanley and Sun Valley. This tax is set and administered by the locality. McCall and Sandpoint apply the tax only to lodging.

An additional two-percent travel and convention tax applies to stays at hotels, motels and campgrounds. Revenue from the tax is used to promote tourism.

The cities of Boise, Chubbuck and Pocatello apply an additional lodging tax on the rental of hotel and motel rooms.

Special Excise and Other Taxes

Both the federal government and the state of Idaho apply special excise taxes to specific products and commodities. The following excise tax lists are not comprehensive, but they do identify some of the taxes that apply to businesses. Businesses are encouraged to contact the IRS and the Idaho State Tax Commission to determine which taxes are applicable.

Federal Excise Tax

- Telephone communications and air transportation
- Manufacturers tax on a variety of goods
- Retail and use tax on motor fuels and certain new heavy truck sales
- Windfall profit tax on domestic crude oil production
- Environmental tax on receipt of hazardous materials
- Environmental tax on manufacturing petroleum and chemicals
- Tax on the use of highways by heavy trucks and buses
- Production, sales, or importation of alcohol, tobacco, or firearms
- Luxury tax

Idaho State Excise and Other Taxes

- Beer and wine tax – paid by distributors

- Insurance tax – paid to the Department of Insurance by insurers
- Cigarette and tobacco tax – paid by wholesalers or importers
- Coin operated amusement device annual decals – paid by owners or operators
- International Fuel Tax Agreement Licenses – paid by interstate truckers
- Mine license tax – paid by miners or royalty recipient
- Motor fuels tax – paid by distributors
- Electricity tax—paid by hydroelectric power producers

More information on sales and use taxes and exemptions can be found in a series of brochures specific to various industries. These brochures may be obtained from the Idaho State Tax Commission or from its web site: www.tax.idaho.gov.

Property Taxes

Business owners should also be aware of real property taxes and personal property taxes on office furniture and some equipment. These property taxes are assessed by the county assessor and collected by the county treasurer. NOTE: The first \$100,000 of personal property is excluded from taxation. In addition, a few localities impose local taxes. These are discussed below.

Contact your local county assessor for details. Personal property used in a business, such as a desk or a computer, is considered taxable property. The business owner is required to report all taxable personal property to the county assessor annually and to pay a tax based upon the assessed value of the property to the county treasurer's office. Real property in Idaho is also taxable.

Taxpayer Identification Number

Every business, except a sole proprietor with no employees, must obtain a federal Employer Identification Number (EIN) that will serve as its Taxpayer Identification Number. This number is necessary when the business files its tax returns, and may be required by banks and corporations with whom you do business. A business can obtain an EIN from the U.S. IRS by filing *Form SS-4* either over the Internet or by U.S. mail, or by phoning (800) 829-4933.

The IRS publishes a CD-ROM on federal tax matters relevant to small businesses: *Introduction to Federal Taxes for Small Businesses and Self-Employees: Get Your Business Off to a Successful Start*. It is available from the Internal Revenue Service by phoning 1-800-TAXFORM and requesting Publication Number 3693. Another training resource for Small Businesses, is available at www.irs.gov/businesses. Once there, select Small Business Events or Small Business Videos.

For information, documents, and assistance contact the following offices:

Federal Taxes

Internal Revenue Service
Taxpayer Service

Federal Building, Room 327
550 West Fort St., MSC 041
Boise, ID 83724-0041
IRS Phone Tax Service: (800) 829-1040
www.irs.gov

State Taxes

Boise
Idaho Tax Commission
800 Park Blvd., Plaza IV
P.O. Box 36
Boise, ID 83722
(208) 334-7660, (800) 972-7660
Fax: (208) 334-7846
www.tax.idaho.gov
Refund Line: 364-7389, (888) 228-5770

Coeur d'Alene
Idaho Tax Commission
1910 NW Blvd., Suite 100
Coeur d'Alene, ID 83814
(208) 769-1500, fax: (208) 769-1505

Idaho Falls
Idaho Tax Commission
150 Shoup Ave., Suite 16
Idaho Falls, ID 83402
(208) 525-7116, fax: (208) 525-7154

Lewiston
Idaho Tax Commission
1118 "F" St.
P.O. Box 1014
Lewiston, ID 83501
(208) 799-3491, fax: (208) 799-5053

Pocatello
Idaho Tax Commission
611 Wilson St., Suite 5
Pocatello, ID 83201-5029
(208) 236-6244, fax: (208) 233-6134

Twin Falls
Idaho Tax Commission
1038 Blue Lakes Blvd. N., Suite C
P.O. Box 5227
Twin Falls, ID 83303
(208) 736-3040, fax: (208) 736-3043

Special Requirements for Businesses with Employees

Businesses that have employees must pay employment and unemployment taxes, acquire workers' compensation insurance and follow labor guidelines. They also must report to the state when they hire new employees.

New Hire Reporting Requirements

All employers are required to report to Idaho Department of Labor new employees or rehired employees whose previous employment was terminated more than 12 months prior to the current hire date. Reporting within 20 days of the date of hire satisfies the reporting requirement. There are several acceptable methods of reporting. A completed and legible copy of a *Form W-4* is an acceptable means of providing information to the Idaho Department of Labor. Employers generally have *W-4* forms on file for each employee.

A *New Hire Reporting Form* for submitting information also is available upon request and can be downloaded at: <https://labor.idaho.gov/applications/newhire/default.aspx>.

Employers must provide the company name, address, Federal Employer Identification Number, Idaho unemployment insurance account number, employee's full name, address, Social Security number and date of hire.

Copies of completed reports can be mailed to the following address:

Idaho Department of Labor

New Hire Directory
317 W. Main St.
Boise, ID 83735-0610

Employers can also fax their completed reports to (208) 332-7411.

Employers preferring to enter new hire information on-line may do so using a current version of Internet Explorer or Firefox. A personal identification number is required and can be obtained by contacting the New Hire Reporting office. Employers can arrange to report electronically by calling (800) 627-3880.

For additional information contact:

Idaho Department of Labor

New Hire Directory
317 W. Main St.
Boise, ID 83735-0610
(208) 332-8941, (800) 627-3880
Fax: (208) 332-7411
www.labor.idaho.gov
newhire@labor.idaho.gov

Employment Taxes

The hiring of employees means additional steps in paying taxes. Employment taxes include the deduction of income taxes from employee paychecks, payment of Social Security taxes and the payment of federal and state unemployment taxes. When hiring one or more employees for a business, be sure to follow these steps to tax compliance:

Federal Employee Withholding and Federal Unemployment Taxes

A business with employees must apply for a federal Employee Identification Number (see page 16). After applying, the business will receive a *Federal Tax Deposit Coupon Book (Form 8109)*. These coupons are used when the business makes deposits of deducted employee federal income tax payments, joint employee-employer Social Security tax and Medicare payments and employer payments for federal unemployment tax.

To make deductions for employee federal income tax, an employer must be sure each employee has a Social Security number and a current *Form W-4* on file.

Deductions are made according to federal tax tables found in *Publication 15, Circular E, Employer's Tax Guide*. In addition to income tax withholding, Social Security and Medicare taxes must be withheld. The Social Security and Medicare tax rates for wages paid in a given year can be found in *IRS Publication 15*.

The employer matches this deduction and deposits it periodically with a certified bank. Employee income tax, Social Security and Medicare are all reported on an *Employer's Quarterly Federal Tax Return (Form 941)*.

An employer must also make Federal Unemployment Tax payments of 0.8 percent of the first \$7,000 in each employee's earnings. These payments are reported on the *Employer's Annual Federal Unemployment Tax Return (Form 940 or 940EZ)*. For information, contact the IRS (see page 16).

Idaho Business Registration Requirements

With the *Idaho Business Registration Form (Form IBR-1)*, a business owner can simultaneously register with the Idaho State Tax Commission, Idaho Department of Labor, and Idaho Industrial Commission. This form can be completed over the Internet at www.business.idaho.gov, or the paper form is available from any of the foregoing agencies. The form also can be obtained by using the Order Form at the back of this booklet.

Idaho Employee Income Tax Withholding

All employers must obtain a *Withholding Account Number* from the Idaho State Tax Commission by filing an *IBR-1*. Employers are assigned a number and issued an employer tax packet with payroll reporting forms and instructions for reporting wages paid and state income taxes withheld. Every employer who is required by the Internal Revenue Service to deduct and remit federal income tax from wages and salaries paid to employees must also deduct and remit Idaho income tax. Deductions for state income tax are made using the employee's federal *Form W-4* and the Idaho Income Tax Withholding Tables.

Idaho Unemployment Tax

Idaho businesses with employees are required to pay State Unemployment Tax. As mentioned, *Form IBR-1* is used to secure an employer account number and tax rate for the payment of Idaho's unemployment tax from Idaho Department of Labor. Using this rate, number and instructions, employers make quarterly unemployment tax payments.

For more information on Idaho's unemployment tax, contact your local Idaho Department of Labor office (see pages 36-37) or the state office at:

Idaho Department of Labor

Employer Accounts Bureau
317 W. Main St.
Boise, ID 83735-0760
(208) 332-3576, (800) 448-2977
Fax: (208) 334-6301
www.labor.idaho.gov
suta@labor.idaho.gov

Worker's Compensation

Employers operating in Idaho are required to carry workers' compensation insurance unless specifically exempted. To fulfill this requirement, a business can insure with one of over 300 insurance carriers who have been licensed in the state to write workers' compensation insurance. In special cases, self-insurance is also permitted through the Idaho Industrial Commission. Rates and dividends may vary by the insurer.

Contact an insurance agent or company representative for assistance.

For more information on Idaho's workers' compensation insurance requirements or a copy of *Workers' Compensation: A Guide for Employers*, contact:

Boise

Idaho Industrial Commission

700 Clearwater Lane
P.O. Box 83720
Boise, ID 83712
(208) 334-6000, (800) 950-2110
Fax: (208) 334-2321
www.iic.idaho.gov

Burley

Idaho Industrial Commission

127 W. 5th N., Suite A
Burley, ID 83318
(208) 678-3332,
Fax: (208) 677-3616

Coeur d'Alene

Idaho Industrial Commission

Employer Compliance
1111 W. Ironwood Dr., Suite A
Coeur d'Alene, ID 83814
(208) 769-1452, fax: (208) 769-1465

Idaho Falls

Idaho Industrial Commission

1820 E. 17th St., Suite 300
Idaho Falls, ID 83404
(208) 525-7248, fax: (208) 525-7013

Kellogg

Idaho Industrial Commission

35 Wildcat Way, Suite B
Kellogg, ID 83837
(208) 786-4600, fax: (208) 786-7110

Lewiston

Idaho Industrial Commission

1118 "F" St.
Lewiston, ID 83501
(208) 799-5035, fax: (208) 799-3482

Nampa

Idaho Industrial Commission

847 Parkcentre Way, Suite 7
Nampa, ID 83651
(208) 442-8341, fax: (208) 442-8344

Payette

Idaho Industrial Commission

501 N. 16th , Suite 107
P.O. Box 179
Payette, ID 83661
(208) 642-9417, fax: (208) 642-6163

Pocatello

Idaho Industrial Commission

1070 Hilina, Suite 300
Pocatello, ID 83201
(208) 236-6399, fax: (208) 236-6040

Sandpoint

Idaho Industrial Commission

2101 West Pine St.
Sandpoint, ID 83864
(208) 263-5747, fax: (208) 265-9637

Twin Falls

Idaho Industrial Commission

1411 Falls Ave. E., Suite 915
Twin Falls, ID 83301
(208) 736-4700, fax: (208) 736-3053

Idaho State Labor Laws

To ensure compliance with Idaho's labor laws, including minimum wage, overtime, child labor, record keeping and payment of wages, contact:

Idaho Department of Labor

Wage and Hour Section
317 W. Main St.
Boise, ID 83735-0910
(208) 332-3579, (800) 843-3193
Fax: (208) 334-6301
www.labor.idaho.gov/wh/
wagehour@labor.idaho.gov

Federal Labor Regulations

Businesses with employees should be aware of U.S. Department of Labor regulations pertaining to work conditions, wages and payment practices. These activities are governed specifically by the Occupational Safety and Health Administration (OSHA), which provides the OSHA Handbook for Small Businesses on its Web site, and the Wage and Hour Division, which offers the Handy Reference Guide to the Fair Labor Standards Act on its Web site.

U.S. Department of Labor

Employment Standards Administration
Wage and Hour Division
1150 N. Curtis Rd., Suite 202
Boise, ID 83706-1234
(503) 326-3057, toll free (866) 487-9243
Fax: (208) 321-2991
www.dol.gov/esa/whd/

Occupational Safety and Health Admin.

1150 N. Curtis Rd., Suite 201
Boise, ID 83706-1234
(208) 321-2960, fax: (208) 321-2966
www.osha.gov/dcsp/smallbusiness/index.html

OSHA also offers a free voluntary consultation program that provides assistance in designing safety and health programs for the workplace. For additional information, contact:

Idaho Occupational Safety and Health

Consultation Program
Boise State University
1910 University Dr., MS-1825
Boise, ID 83725-1825
(208) 426-3283, fax: (208) 426-4411
<https://www.osha.gov/contactus/bystate/ID/areaoffice>

Eligibility for Employment

Employers are required to verify the employment eligibility of all individuals hired by having each employee complete a federal *Form I-9*. Copies of this form are available at:

U.S. Citizenship and Immigration Services
1185 S. Vinnell Way
Boise, ID 83709
(208) 685-6600, (800) 375-5283
Forms/Fax on Demand: (800) 870-3676
www.uscis.gov/i-9

Required Posters for Idaho Businesses

Businesses with employees are required to post certain state and federal notices in the workplace. Posters are available without charge. Below is a list of posters required by law, as well as a list of optional posters:

The following required posters are available from:

Idaho Department of Labor

317 W. Main St.

Boise, ID 83735-0910

(208) 332-3570, fax: (208) 334-6301

<https://www.labor.idaho.gov/dnn/Businesses/Idaho-Labor-Laws/Required-Posters>

Other Required Posters

Workers' Compensation Poster

This poster is available in English and Spanish from your workers' compensation insurance provider upon issuance of the policy. See page 19 for more information on workers' compensation.

Federal poster requirements can be found at: <https://www.dol.gov/general/topics/posters>

Optional Posters

- Earned Income Credit Poster

Internal Revenue Service Western Area Distribution Center

Rancho Cordova, CA 95743-0001

(800) 829-3676

www.irs.gov

- Non-discrimination Poster

Idaho Human Rights Commission
1109 Main St., Suite 400
P.O. Box 83720
Boise, ID 83720-0040
(208) 334-2873, (toll free) 888-249-7025
TDD/TYY (208) 334-4751
Fax: (208) 334-2664
www.humanrights.idaho.gov
inquiry@ihrc.idaho.gov

Professions and businesses licensed in Idaho through the Bureau of Occupational Licenses have individual licensing requirements mandated by statute and regulation. For additional information contact:

Bureau of Occupational Licenses

700 W State Street, Floor 1
Boise, ID 83702
(208) 334-3233, fax: (208) 334-3945
www.ibol.idaho.gov
ibol@ibol.idaho.gov

The Department of Labor has offices located across the state.

Growth and Expansion

The State of Idaho places a high priority on growing and maintaining a thriving business environment. With this in mind, the state offers the following programs to assist Idaho business in staying strong, healthy and profitable.

TechHelp

TechHelp assists Idaho manufacturers in lean manufacturing, human performance, quality systems, product development, and information technology to help them become more competitive.

Small Business Development Centers (SBDCs)

Small Business Development Centers around the state deliver up-to-date counseling, training and technical assistance in all aspects of management to help small business owners and potential business owners make sound decisions.

TechConnect

TechConnect staff act as project managers to access the resources necessary for businesses to commercialize private, university and governmental technologies.

Gem State Prospector

Gem State Prospector gives companies considering relocation or expansion a database of business locations across Idaho. This resource allows companies to search by their property needs and provides in-depth results for each site, including demographic information for the surrounding area, access to utilities and proximity to support businesses.

www.gemstateprospector.com

Customized Workforce Training

Idaho supports education and training programs through the Department of Labor and its local offices to help provide skilled, productive workers for your company. Training can be tailored to your specific company needs and designed to develop skill sets for your precise requirements. Financial reimbursement up to \$3,000 is available to eligible companies to cover the cost of training a new employee or retaining one facing permanent layoff.

Workforce Training Network

This network coordinates delivery of statewide training programs to meet the needs of Idaho's employers and citizens. The state provides these programs in a customized manner based on a business's needs.

Access Labor Market Information

Visit the Department of Labor's web site or local office for current information about work force trends, economic conditions, demographics, wages, industry and occupational statistics and census data.

Existing businesses; economic development groups; and companies considering startup, expansion or relocation can also call on labor economists throughout the state for information, analysis, referral services and technical assistance.

Procurement Technical Assistant Center

The Idaho Procurement Technical Assistance Center (PTAC) matches the purchasing needs of federal and state agencies with the products and services of Idaho companies. In addition, it provides technical assistance with completing bid documents, offers seminars on evolving procurement practices and hosts the Idaho Business Opportunity Conference to put you face-to-face with purchasing professionals from government agencies and large corporations.

For guidance and assistance selling products and services to the State of Idaho, contact:

State Purchasing Division

Idaho Department of Administration
650 W. State Street, B-15
P.O. Box 83720
Boise, ID 83720-0075
(208) 327-7465
<http://purchasing.idaho.gov>

A Final Note and Advice

This guide to starting a business does not supersede or in any way replace directives, regulations or requirements of authorized government agencies directly responsible for business regulation.

Regulations and laws change, so check with the responsible agencies for the latest requirements. Businesses are encouraged to obtain the services of a qualified accountant for tax, cash-management, and record-keeping matters and an attorney for the handling of organizational, employee, and regulatory matters.

An experienced real estate professional or site selection consultant can provide advice on site location analysis, acquisition of existing business opportunities and land or building acquisition.

Appendices

Appendix 1 Regulated Business Activities and Occupational Licenses

Idaho does not have a single statewide business license. However, there are numerous state and federal entities that regulate and/or license business activities.

Please review the following list and contact the entities relevant to your business. The numbers shown to the right of the column of *Activities* correspond to the numbered agencies listed on pages 40-51. While this list is intended to be comprehensive, it cannot identify every regulated activity. Each business is responsible for performing due diligence to ensure compliance with applicable statutes and regulations.

Businesses engaged in the preparation of food for sale need to contact their local health department and their local city clerk's office. If your business activity is not listed, check the Business Wizard on the Idaho Small Business Solutions web site to check if it is regulated at the local level. (<http://idahobizhelp.org>).

- auctioneers' licenses (county treasurer)
- bridge and ferry tolls licenses (county treasurer)
- building permits, zoning issues (city or county clerk)
- business licenses (city or county clerk/recorder)
- chauffeurs' and operators' licenses (county sheriff)
- commercial and farm vehicle licenses (county assessor)
- the cities of Boise, Chubbuck, Coeur d'Alene, Moscow, Lewiston and Pocatello require daycare licenses (city clerk)
- massage parlors (Boise City requires inspection by Central District Health Department)
- pawnbrokers' licenses (county treasurer)
- property taxes (county assessor)
- sewer hookup permit

Business activities that require contact with the U.S. Food and Drug Administration should first contact their local health district office. Businesses using telemarketing must contact the Idaho Attorney General's Office regarding Idaho's No Call List.

E-mail: no_call_list@ag.idaho.gov

Detailed information on these and other matters can be obtained from the local chamber of commerce and city and county governments.

Activity Agency

Accountants, Certified Public (CPA) 1
Accountants, Licensed Public (LPA) 1
Acupuncturists 36
Air Quality Permits 12, 13

Airplanes 54, 55
 Alcohol Mfg. & Sales ** 29, 44, 53, 51
 Athlete Agents 36
 Ambulance Services 20
 Ambulatory Surgery Centers 22
 Ammunition Mfg. & Importers 29
 Animals – Importing/Interstate Transportation 49
 Aquaculture 2, 12, 13
 Arcade/Games/Amusement Devices 45
 Architects 36
 Artificial Inseminators 2
 Artificial Rainfall 2
 Asbestos 8, 12, 13
 Assumed Business Names 41
 Athletic Trainers 33
 Attorneys/Lawyers 7
 Auctioneers *
 Audiologist & Hearing Services 36
 Bakeries 2
 Bail Bond Companies 28
 Banks/Bank Holding Companies 14
 Barbers/Shops/Schools/Instructors 36
 Bed & Breakfasts 25
 Beekeepers 2
 Beer & Wine Licenses (Wholesale/Retail) 44, 45, 51, 53
 Bev. & Industrial Alcohol Imports/Mfg./Sales 29
 Bev. Grade Alcohol in Non-Beverage Products (Herbal Med./Food Prods./etc.) 29
 Boat Sales/Dealers 47
 Boiler Inspector Certification 8
 Bottling Plants 25
 Boxing/Sparring/Wrestling (Prof. Exhibitions) 5, 36
 Brewery or Winery License 25, 44, 45
 Brokerage Firms 14, 42
 Building Inspector Certification 8
 Business & Industrial Development Corp. 14
 Bulk Water Trucks 25
 Bus/Passenger Van/Carpool
 Van/Shuttle/Trolley 47, 52
 Cemeteries (Endowed Care) 14
 Certified Family Homes 22
 Chemigators 2
 Child Care Institutions/Agencies 21
 Child Care Licensing **** 21, 25
 Chiropractic Physicians 36
 Clinical Laboratory Registration 23
 Collection Agencies/Collectors 14
 Commercial Drivers Licenses 47

* Auctioneers are licensed by the county in which the auctioneer intends to conduct business. An annual license is valid in all Idaho counties.

** Also check with City and County Clerks

Activity Agency

Commercial Feed Manufacturers 2
Commercial Vehicle Licenses (Over 26,000 lbs.) 44, 45, 47, 52
Commission Merchants 2
Commodities Transportation-Regulated/Exempt Items 44
Commodity Dealers 2
Concealed Weapons Permit *****
Consumer Loans & Credit Sales 14
Continuing Care (Pre-paid Living & Nursing) 14
Controlled Substances 38, 57
Corporations 41
Cosmetics Imports/Mfg./Processing 17, 25
Cosmetologists/Salons/Schools/Instructors 36
Contractors, Building & Construction 8, 36
Counselors 36
Court Reporters 43
Credit Counselors 14
Credit Unions 14
Critical Access Hospitals 22
Crematories 36
Crop Dusters 2, 13, 60
Cyanidation Permits 13
Dairy Industry 2, 12, 13
Dam Construction 48
Day-Care Center Inspection * 25
Day-Care Centers/Homes **** 21
Dealer Direct Title Service 47
Dentists, General 10
Dental Hygienists 10
Denturists 36
Dieticians 33
Disposal of Hazardous Waste 12, 13
Domestic Insurers 28
Dredging (Rec./Commercial) 48
Driving Businesses 36
Drug Imports/Mfg./Processing 17, 38
Drug Outlets (i.e., Nursing Homes) 38, 57
Drug Products: Non-prescription 38
Drug Repackaging 38
Drug Stores/Pharmacies 13, 38, 57
Drug Wholesalers 13, 38, 57
Egg Distributors/Graders 2
Electrical Apprentices, Journeymen ** 8
Electrical Contractors *** 8
Electrologists 36
Electroplating 12, 13, 56, 60
Elevators 8
Emergency Medical Services 20
Endodontists 10, 13, 38, 57

Activity Agency

End-Stage Renal Disease Facilities 22
Energy Code Programs 8
Engineers 11
Environmental Laboratories 23
Environmental Permitting, General 13
Escrow Companies 14
Estheticians 36
Explosives Dealers/Importers/Mfg./Storage 29
Explosives Permittees (transport across state lines) 29
Farm Labor Contractors 9
Farm Produce Dealers/Brokers 2
Farm Vehicle Licenses (Over 60,000 lbs.) 47
Feedlots (CAFOs) 12
Fertilizer Mfg. (Commercial) 2
Finance Companies 14
Fire Sprinkler System Contractors 8, 15
Firearms Dealers, Importers, Mfg. (including Pawnbrokers & Gunsmiths) 29, 53
Fireworks Import/Wholesale Only 15
Fireworks Dealers/Import/Mfg. 29
Fish Hatcheries (Commercial) 2, 13, 50
Fish & Game Retailing 16
Fishing & Hunting License Vendors 16
Fishing (Commercial) 16
Flight Instructor 54, 55
Florists 2
Food/Concession Carts 25
Food Imports 17, 25
Food Mfg. & Processing 13, 25
Food Warehouses, Cold Storage 2, 25
Foster Home Licensing 21, 25
Fruit or Vegetable Grower/Producer 2, 17
Fuel Distributor 3, 45
Funeral Homes 36
Fur Buyers 16
Gambling/Gaming/Bingo/Lotteries/Raffles 58
Game Farms 2
Gas – Liquefied Petroleum Dealers & Facilities 36
Gas Pumps 3
Gas Stations (Dispensing) 3
Gas Stations (Underground Storage Tanks) 12
Geologists 19
Grazing 32
Ground Water Monitoring 13
Glamour Photography Studios 36

* Day-Care Centers also require a certificate of fire inspection by the local fire department or fire district

** Specialty Contractors/Electricians/Trainees

*** Inspections and Plans Review

**** City Clerk's Office

***** Issued by County Sheriff's Office

* On U.S. Forest Service land, the National Forest office having jurisdiction in that area

Activity Agency

Grocery Stores 25
Guide Licenses 16, 37
Hazardous Waste Generation/Storage/Treatment 12, 13
Hazardous & Radioactive Waste 12, 13
Hearing Aid Dealers & Fitters 36
Heating, Ventilation, & Air-Conditioning (HVAC) 8
Home Health Agencies 22
Home Security Systems 8
Hospice Agencies 22, 38, 57
Hospitals 22
Import Customs 26
Insurance: Producer License for Resident/Nonresident Individual & Business Licenses 28
Insurers - Domestic, Foreign & Alien 28
Intermediate Care Facility (Adults with Developmental Disabilities) 22
Investment Advisors 14, 42
Investment Companies 42
Labor Relations 9
Landscape Architects 36
Limited Liability Companies 41
Limited Liability Partnerships 41
Limited Partnerships 41
Liquor License (Retail) 44
Livestock Auction Markets 2
Livestock Brands 44
Lobbyists 41
Log Scaling Practices 31
Logging Safety 8
Manufactured Commercial Buildings 8
Manufactured Homes/Modular Housing 8
Manufactured Home Installations 8
Manufactured Housing Dealers/Brokers/Manufacturers/Service/Sales Licenses 8
Marriage & Family Therapists 36
Measuring Devices 3
Medical Devices 17
Medical Equipment, Durable (for consumers) 38
Metering Devices 3
Microwave Ovens 17
Midwives 36
Mine Safety Regulation 34
Mine Safety Training 18
Mine Tailings 12, 13, 48
Mining * 12, 32, 45
Mining (Dredging or Surface) 13, 30
Mining (Subsurface on State lands) 30
Money Transmitters 14

Activity Agency

Mortgage Brokers & Lenders 14
Mortgage Loan Officers 14
Morticians/Funeral Directors/Resident Trainees 36
Motor Carrier (Interstate Exempt & Private) 47
Motor Carrier (Interstate/Intrastate Common/Contract) 44, 45, 47, 52
Motor Carrier/Large Truck Registration 47
Motor Carrier Trip Permits 47
Naturopathic Medical Practitioners 36
Nail Technicians 36
Notary Publics 41
Nurse Anesthetists, Registered (RNA) 35
Nurse Midwives, Certified (CNM) 35
Nurse Specialists, Clinical (CNS) 35
Nurses, Licensed Practical (LPN) 35
Nurses, Licensed Professional (RN) 35
Nurse Practitioners (NP) 35
Nurseries (Tree/Plant) Whlsl. & Retail 2
Nursing Assistants 24
Nursing Facilities (aka Skilled Nursing Care) 22
Nursing Home Administrators 36
Occupational Therapists & Assistants 33
Optometrists 36
Oral Surgeons 10, 57
Organic Certification 2
Orthodontists 10
Outfitters Licenses 37
Outpatient Phys. Therapy/Speech Pathology Services 22
Over-legal Permits 47
Over the Counter (OTC)/Non-Pharmacy Outlets 38
Paramedics (EMTs) 20, 57
Pediatric Dentists 10
Periodontists 10
Pest Control Consultants 2
Pesticide Applicators/Operators 2
Pesticide Dealers/Manufacturers 2, 12
Pesticides 12
Pharmacies (Mail Service) 38
Pharmacists, Pharmacy Tech., Interns/Preceptor Sites 38, 57
Physical Therapists & Assistants 36
Physician Assistants 33
Physicians (Medical Doctors/Osteopathic Physicians) 33
Pilot's License 54, 55

Activity Agency

Plumbing Apprentices/Journeymen/Contractors * 8
Podiatrists 36, 57
Potato Brands 2
Prosthodontists 10
Psychologists 36
Public Commodity Warehouse 2, 25
Public Works Contractors 8
Pumps 3
Racing - Horse, Dog, Simulcast 44
Radiation Equipment 23
Raptor, Captive Breeding Permit 16
Real Estate Appraisers 36
Real Estate Brokers, Salespersons 40
Reg. Service Agency/Servicemen Program 3
Rendering Plants 2
Residential Care Facility Administrators 36
Residential Care Facilities (aka Residential/Assisted Living Centers) 22
Residential School Licensing 21
Respiratory Therapists 33
Restaurant Sanitation Standards 25
Retail Cosmetics Dealers 36
Rock Collection or Harvesting Permits 32
Rural Health Clinics 22
Savings Banks 14
Scales 3
Securities Broker-Dealers & Agents 14, 42
Seed Companies 2
Septic Tank Pumping 25
Shooting Preserves 16
Social Workers 36
Soil & Plant Amendment Mfg. 2
Solid Waste 12, 13, 25
Solid Waste Disposal 13, 25
Special Recreation Permits 32
Speech Services & Therapy 36
State Lake, River & Stream Bottoms 30
State Land Sales/Leasing/Easements/Right-of-Way 30
State & School Bldg. Designs 8
Stream Channel Alteration 4, 48
Subdivision Approval (Sanitary) 25
Substance Abuse Treatment Centers 21
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*Specialty Water Pump, Appliance, Mobile Home

** The National Forest office having jurisdiction in that area

*** City and County Clerk's Office

Appendix 2 Agencies

1 Idaho Board of Accountancy

Mail:

P.O. Box 83720
Boise, ID 83720-0002

Physical:

3101 W. Main St., Suite 210
Boise, ID 83702-2099
(208) 334-2490, fax: (208) 334-2615

www.isba.idaho.gov
isba@isba.idaho.gov

2 Idaho State Department of Agriculture

Mail:

P.O. Box 790
Boise, ID 83701-0790

Physical:

2270 Old Penitentiary Rd.
Boise, ID 83712
(208) 332-8500, fax: (208) 334-2170

www.agri.idaho.gov
info@agri.idaho.gov

3 Idaho State Department of Agriculture

Bureau of Weights and Measures

P.O. Box 790
Boise, ID 83701-0791
(208) 332-8690, fax: (208) 334-2378

www.agri.idaho.gov
info@isda.idaho.gov

4 U.S. Army Corps of Engineers

Boise Regulatory Office (Boise Field Office)

10095 W. Emerald St.
Boise, ID 83704-9754
(208) 345-2154, fax: (208) 527-7823

Coeur d'Alene Regulatory Office (Coeur d'Alene Field Office)

c/o Idaho Panhandle National Forests
2065 W. Riverstone Drive, Suite 201

Coeur d'Alene, ID 83814
(208) 765-8961
Fax: (208) 765-8368

Idaho Falls Regulatory Office (Idaho Falls Field Office)

900 N. Skyline Drive, Suite A
Idaho Falls, ID 83402-1718

(208) 522-1645, fax: (208) 522-2994

Walla Walla District, Regulatory Office (Walla Walla District Headquarters)
201 N. 3rd Ave.
Walla Walla, WA 99362-1876
(509) 527-7150, fax: (509) 527-7823

5 Athletic Commission

Mail:

P.O. Box 83720
Boise, ID 83720-0063

Physical:

700 W. State St.
Boise, ID 83702

(208) 334-3233, fax: (208) 334-3945

atc@ibol.idaho.gov

www.ibol.idaho.gov

6 Idaho Office of the Attorney General

Civil Litigation Division

Consumer Protection Unit

P.O. Box 83720

Boise, ID 83720-0010

(208) 334-2424, In-state: (800) 432-3545

Fax: (208) 334-4151

www.ag.idaho.gov

consumer_protection@ag.idaho.gov

7 Idaho State Bar

P.O. Box 895

Boise, ID 83701

(208) 334-4500, fax: (208) 334-4515

<http://isb.idaho.gov>

sbwebsite@isb.idaho.gov

8 Idaho Division of Building Safety

1090 E. Watertower St., Suite 150

Meridian, ID 83642

(208) 334-3950, fax: (877) 810-2840

dbs.idaho.gov

Building & Energy: jrayne@dbs.idaho.gov

Electrical: jfitzloff@dbs.idaho.gov

Elevators & Safety: acaine@dbs.idaho.gov

Heating, Ventilation & A/C: clohrengel@dbs.idaho.gov

Logging: jrayne@dbs.idaho.gov

Mfg.'d Homes: jrayne@dbs.idaho.gov

Plumbing: clohrengel@dbs.idaho.gov

Public Works: jfrenette@dbs.idaho.gov

9 Idaho Department of Labor

Wage and Hour Division

317 W. Main St.

Boise, ID 83735-0910

(208) 332-3579, fax: (208) 334-6301

www.labor.idaho.gov/wh

wageandhour.bureau@labor.idaho.gov

10 Idaho Board of Dentistry

P.O. Box 83720

Boise, ID 83720-0021

(208) 334-2369, fax: (208) 334-3247

www.isbd.idaho.gov

sbdinfo@isbd.idaho.gov

11 Idaho Board of Licensure of Professional Engineers and Professional Land Surveyors

1510 E. Watertower, Suite 110

Meridian, ID 83642-7993

(208) 373-7210, fax: (208) 373-7213

www.ipels.idaho.gov

edith.williams@ipels.idaho.gov

12 U.S. Environmental Protection Agency

Idaho Operations Office

950 W. Bannock, Suite 900

Boise, ID 83702

(208) 378-5746, fax: (208) 378-5744

www.epa.gov/r10earth/

13 Idaho Department of Environmental Quality

1410 N. Hilton

Boise, ID 83706

(208) 373-0502, fax: (208) 373-0169

www.deq.idaho.gov

14 Idaho Department of Finance

P.O. Box 83720

Boise, ID 83720-0031

(208) 332-8000, fax: (208) 332-8099

<http://finance.idaho.gov>

finance@finance.idaho.gov

15 Division of State Fire Marshal

P.O. Box 83720

Boise, ID 83720-0043

(208) 334-4370, fax: (208) 334-4375

www.doi.idaho.gov

Fire Marshal: knute.sandahl@doi.idaho.gov

16 Idaho Department of Fish and Game

P.O. Box 25
Boise, ID 83707
(208) 334-3700, fax: (208) 334-2148 /
(208) 334-2114
Idaho Relay Service (TDD): (800) 377-2529
www.fishandgame.idaho.gov
idfinfo@idfg.idaho.gov

17 U.S. Food and Drug Administration

Office of Regulatory Affairs
9780 S.W. Nimbus Ave.
Beaverton, OR 97008-7163
(503) 671-9711 ext. 16, Fax: (503) 671-9445
www.fda.gov
katey.kennedy@fda.hhs.gov

18 Idaho Geological Survey

University of Idaho
875 Perimeter Drive, MS 3014
Moscow, ID 83844-3014
(208) 885-7991
www.idahogeology.com
igs@uidaho.edu

19 Idaho Board of Registration for Professional Geologists

P.O. Box 83720
Boise, ID 83720-0063
(208) 334-3233, fax: (208) 334-3945
<http://ibol.idaho.gov/>
geo@ibol.idaho.gov

20 Idaho Department of Health and Welfare

Division of Health
Bureau of Emergency Medical Services
P.O. Box 83720
Boise, ID 83720-0036
(208) 334-4000, fax: (208) 334-4015
www.idahoems.org
IdahoEMS@dhw.idaho.gov

21 Idaho Department of Health and Welfare

Division of Family and Community Services
P.O. Box 83720
Boise, ID 83720-0036
(208) 334-6800, fax: (208) 334-6899

22 Idaho Department of Health and Welfare

Bureau of Facility Standards

3232 Elder Street
P.O. Box 83720
Boise, ID 83720-0036
(208) 334-6626, fax: (208) 364-1888
fsb@dhw.idaho.gov

23 Idaho Department of Health and Welfare

Division of Health
Bureau of Laboratories
2220 Old Penitentiary Rd.
Boise, ID 83712-8299
PO Box 83720
Boise, ID 83720-2220
(208) 334-2235, fax: (208) 334-2382
statelab@dhw.idaho.gov

24 Idaho Department of Health and Welfare

Division of Medicaid
Bureau of Facilities Standards
3232 Elder Street, 83705
P.O. Box 83720
Boise, ID 83705
(208) 364-1804, (800) 748-2480
Fax: (208) 334-6629
IDNAP@dhw.idaho.gov

25 Idaho Public Health District Offices

Region I Panhandle Health District
850 N. Atlas Road
Hayden, ID 83835
Automated Info Line: (208) 748-0400
(208) 415-5100, fax: (208) 415-5101
<http://panhandlehealthdistrict.org/>

Region II
North Central Health District
215 10th St.
Lewiston, ID 83501
(208) 799-3100, fax: (208) 799-0349
<http://idahopublichealth.com>

Region III
Southwest District Health
13307 Miami Lane
Caldwell, ID 83607
(208) 455-5300, fax: (208) 454-7722
www.publichealthidaho.com

Region IV

Central District Health Department

707 N. Armstrong Place

Boise, ID 83704-0825

(208) 375-5211, fax: (208) 327-7100

<http://www.cdhd.idaho.gov/>

Region V

South Central District Health Department

1020 Washington St. N.

Twin Falls, ID 83301

(208) 734-5900, fax: (208) 734-9502

<http://www.phd5.idaho.gov/>

Region VI

Southeastern District Health Department

1901 Alvin Ricken Dr.

Pocatello, ID 83201

(208) 233-9080, fax: (208) 234-7169

www.sdhdidaho.org

Region VII

District Seven Health

1250 Hollipark Dr.

Idaho Falls, ID 83401

(208) 522-0310, fax: (208) 525-7063

<http://eiph.idaho.gov/>

26 U.S. Department of Homeland Security

Bureau of Customs and Border Protection

4655 S. Enterprise St.

Boise, ID 83705

(208) 334-9062, fax: (208) 334-9058

www.cbp.gov

27 Idaho Industrial Commission

Mail:

P.O. Box 83720

Boise, ID 83720-0041

Physical:

700 Clearwater Lane

Boise, ID 83712

(208) 334-6000, (800) 950-2110

Fax: (208) 334-2321

www.iic.idaho.gov

28 Idaho Department of Insurance

700 W. State St.
P.O. Box 83720
Boise, ID 83720-0043
(208) 334-4250, fax: (208) 334-4398
www.doi.idaho.gov/

29 U.S. Department of Justice

Bureau of Alcohol, Tobacco, Firearms and Explosives
Boise Field Office
251 E. Front St., Suite 204
Boise, ID 83702
(208) 334-1160
www.atf.gov/
SeattleDiv@atf.gov

30 Idaho Department of Lands

300 North 6th St., Suite 103
Boise, ID 83720-0050
(208) 334-0200, fax: (208) 334-3698
www.idl.idaho.gov

31 Idaho Department of Lands

Board of Scaling Practices
3284 W. Industrial Loop
Coeur d'Alene, ID 83815
(208) 769-1525, fax: (208) 769-1524
<https://ibsp.idaho.gov/>

32 U.S. Bureau of Land Management

1387 S. Vinnell Way
Boise, ID 83709
(208) 373-4000, fax: (208) 373-3899
Idaho Federal Relay: (800) 877-8339
www.blm.gov/id
BLM_ID_StateOffice@blm.gov

33 Idaho State Board of Medicine

Mail:
P.O. Box 83720
Boise, ID 83720-0058

Physical:
1755 Westgate Drive, Suite 140
Boise, ID 83704

(208) 327-7000
Fax: (208) 327-7005
www.bom.idaho.gov
info@bom.idaho.gov

34 U.S. Mine Safety & Health Administration

300 Mallard Drive, Suite 150
Boise, ID 83706
(208) 334-1835, fax: (208) 334-1838
www.msha.gov

35 Idaho State Board of Nursing

280 N. 8th St., Suite 210
P.O. Box 83720
Boise, ID 83720-0061
(208) 577-2476, fax: (208) 334-3262
<http://ibn.idaho.gov>

36 Idaho Bureau of Occupational Licenses Mail:

P.O. Box 83720
Boise, ID 83720-0063
Physical:
700 W. State St.
Boise, ID 83702
(208) 334-3233, fax: (208) 334-3945
www.ibol.idaho.gov
ibol@ibol.idaho.gov

37 Idaho Outfitters and Guides Licensing Board

1365 N. Orchard, # 172
Boise, ID 83706
(208) 327-7380, fax: (208) 327-7382
www.oqlb.idaho.gov
licensing@oqlb.idaho.gov

38 Idaho Board of Pharmacy

Mail:
P.O. Box 83720
Boise, ID 83720-0067
Physical:
1199 W. Shoreline Lane, Suite 303
Boise, ID 83702-9103
(208) 334-2356, fax: (208) 334-3536
<http://bop.idaho.gov>
info@bop.idaho.gov

39 Idaho Public Utilities Commission

Mail:

P.O. Box 83720

Boise, ID 83720-0074

Physical:

472 W. Washington, 83702

Boise, ID 83702

(208) 334-0300, fax: (208) 334-3762

www.puc.idaho.gov/

40 Idaho Real Estate Commission

575 E. Parkcenter Blvd., Suite 180

Boise, ID 83706

(208) 334-3285, In-state: (866) 447-5411

Fax: (208) 334-2050

www.irec.idaho.gov

41 Idaho Secretary of State

Mail:

P.O. Box 83720

Boise, ID 83720-0080

Physical:

450 North 4th St.

Boise, ID 83702

General Info.: (208) 334-2300

Business Entities: (208) 334-2301

Uniform Commercial Code: (208) 334-3191

Trademarks/Notary Public: (208) 332-2810

www.sos.idaho.gov

sosinfo@sos.idaho.gov

42 U.S. Securities and Exchange Commission

San Francisco Regional Office

44 Montgomery Street, Suite 2800

San Francisco, CA 94104

(415) 705-2500

www.sec.gov

sanfrancisco@sec.gov

43 Certified Shorthand Reporters Board Idaho

Bureau of Occupational Licenses

700 West State Street

Boise, ID 83702

(208) 334-3233

<http://ibol.idaho.gov>

sre@ibol.idaho.gov

44 Idaho State Police

700 S. Stratford Dr.
Meridian, ID 83642
(208) 884-7000, fax: (208) 884-7090
www.isp.idaho.gov

Alcohol Beverage Control: <https://isp.idaho.gov/abc/>
Toll Free: 888-222-1360
(208) 884-7060, fax: (208) 884-7096

Brand Inspector:
Cody.Burlile@isp.idaho.gov
(208) 884-7070, fax: (208) 884-7097
P.O. Box 1177
Meridian, ID, 83680
Toll Free (Idaho Only): 800-772-8442

Commercial Vehicle Safety:
cvs@mail@isp.idaho.gov
(208) 884-7220, fax: (208) 884-7192

45 Idaho Tax Commission

Mine License Tax Office
Mail:
P.O. Box 36
Boise, ID 83722-0410
Physical:
800 Park Blvd., Plaza IV
Boise, ID 83712-7742
(208) 334-7660, (800) 972-7660
Fax: (208) 334-7846
www.tax.idaho.gov
taxrep@tax.idaho.gov

46 Idaho Tobacco Project

Substance Abuse
Division of Family and Community Services
450 W. State St., 5th Floor, P.O. Box 83720
Boise, ID 83720-0036
(208) 334-0642, fax: (208) 332-7305
www.tobaccopermits.com/IDAHO

47 Idaho Transportation Department

3311 W. State St.
P.O. Box 7129
Boise, ID 83707-1129
(208) 334-8000, TDD: (208) 334-4458 Fax:
(208) 334-3858

www.itd.idaho.gov

48 Idaho Department of Water Resources

The Idaho Water Center
322 E. Front St.
P.O. Box 83720
Boise, ID 83720-0098
(208) 287-4800, fax: (208) 287-6700
www.idwr.idaho.gov ; IDWRinfo@idwr.idaho.gov

49 U.S. Department of Agriculture

1400 Independence Ave., SW
Washington, DC 20250
(202) 720-2791
www.usda.gov

50 Idaho Aquaculture Commission

P.O. Box 767
Hagerman, ID 83332
iac@northrim.net
www.idahoaquacultureassociation.com

51 Idaho State Liquor Dispensary

1349 E. Beechcraft Ct.
Boise, ID 83716
(208) 947-9400
Fax: (208) 947-9401
<http://liquor.idaho.gov>

52 Federal Motor Carrier Safety Administration

3200 Lake Harbor Lane, Suite 161
Boise, ID 83703
(208) 334-1842
<http://www.fmcsa.dot.gov>

53 Alcohol and Tobacco Tax and Trade Bureau

1310 G Street NW, Box 12
Washington, DC 20005
(202) 453-2000
<http://www.ttb.gov>

54 Federal Aviation Administration (FAA)

1601 Lind Ave, SW
Renton, WA 98057
(425) 227-2929
<http://www.faa.gov>

55 Idaho Division of Aeronautics

Mail:

P.O. Box 7129

Boise, ID 83707-1129

Physical:

3483 Rickenbacker St.

Boise, ID 83705

(800) 426-4587

<http://www.itd.idaho.gov/aero/>

56 Idaho Department of Health and Welfare

Division of Health

1720 Westgate Dr., Suite A

Boise, ID 83704

(208) 334-6747

<http://www.healthandwelfare.idaho.gov/site/3329/default.aspx>

57 U.S. Department of Justice Drug Enforcement Administration

8701 Morrisette Drive

Springfield, VA 22152

(202) 307-1000

www.justice.gov/dea

58 Idaho State Lottery Commission

Mail:

P.O. Box 6537

Boise, ID 83707-6537

Physical:

1199 Shoreline Lane, Suite 100

Boise, ID 83702

(208) 334-2600

<http://www.idaholottery.com>

info@idaholottery.com

59 Internal Revenue Service

550 W. Fort St.

Boise, ID 83724-0041

(208) 387-2847

www.irs.gov

60 County Solid Waste Management

– Check with your County Clerk

We make every attempt to use the most recent information. However, if you find errors or omissions please take a moment to contact us so we may correct the next edition of this publication. Idaho Department of Commerce: (208) 334-2470.

Appendix 3 Technology Transfer Opportunities

Technology transfer is the systematic movement of technological knowledge from universities, colleges and government laboratories to commercial applications in the private market.

Collaboration among industry, government laboratory and/or university partners can result in commercialization of new materials, techniques and devices, bringing benefits to the entrepreneur, researcher, industry, university and the larger community. For information on technology transfer opportunities in Idaho, contact:

Boise State University

Division of Research and Economic Development Office
Albertson Library Rm. 153
1910 University Dr.
Boise, ID 83725-1135
(208) 426-5732, fax: (208) 426-1048
<http://research.boisestate.edu>

Idaho State University

Office for Research and Economic Development
921 S. 8th Ave.
Mail Stop 8130
Pocatello, ID 83209
(208) 282-3134
www.isu.edu/research/

University of Idaho

Research and Economic Development
Morrill Hall 105
Mail:
875 Perimeter Drive, Mail Stop 3010
Moscow, ID 83844-3010
(208) 885-4989, fax: (208) 885-4551
www.uidaho.edu/research
vpresearch@uidaho.edu

Idaho National Laboratory (INL)

P.O. Box 1625
Idaho Falls, ID 83415
(208) 526-1340, fax: (208) 526-9917
www.inl.gov/techtransfer/

Idaho Global Entrepreneurial Mission (IGEM)

A state program with the Idaho Department of Commerce, the Idaho Global Entrepreneurial Mission (IGEM) creates partnerships that pair private sector experts with research professionals to bring commercially viable technologies to market. Additionally, IGEM grants, overseen by the IGEM Council, support these partnerships by awarding dollars on a project by project.

Idaho Global Entrepreneurial Mission (IGEM)

Idaho Department of Commerce
700 W State Street
P.O. Box 83720
Boise, ID 83720-0093

We make every attempt to use the most recent information. However, if you find errors or omissions please take a moment to contact us so we may correct the next edition of this publication. Idaho Department of Commerce: (208) 334-2470.

Appendix 4 Local Permits, Regulations, and Licenses

In addition to reviewing the state and federal matters discussed in the previous pages, businesses should investigate regulations, permits and licenses required by the cities and counties where they will locate.

Appendix 5 A Directory of Business Assistance Agencies

There are a number of public agencies throughout the state that help Idaho businesses. Answers to questions not addressed by this guide may be available from the agencies listed below.

Idaho State Department of Agriculture

Important local issues that businesses encounter include, but are not limited to, the following:

Market Development Division

2270 Old Penitentiary Rd.

P.O. Box 790

Boise, ID 83701-0790

(208) 332-8500, fax: (208) 334-2170

www.agri.idaho.gov

info@isda.idaho.gov

Services: domestic and international promotion of food and agriculture products; provision of agricultural development loans; assistance such as business workshops and 'how-to' publications for value-added food processing, specialty foods promotion, traditional and specialty crops, farmers' markets, organic production, and ranch recreation.

Export Assistance

Idaho Department of Commerce's International Trade Division offers export counseling, seminars and marketing resources to Idaho companies. Marketing opportunities via catalogs, trade shows and trade missions are provided at a nominal fee. Idaho trade representatives in Mexico, China, and Taiwan assist companies by finding business opportunities, distributors and investors.

The U.S. Commercial Service provides worldwide resources and assistance and is co-located within the Idaho Department of Commerce.

Idaho Department of Commerce

700 W. State St.

P.O. Box 83720

Boise, ID 83720-0093

(208) 334-2470, fax: (208) 334-2631

<http://commerce.idaho.gov/business/>

info@commerce.idaho.gov

Business services: provision of information on regulations, permits and licenses and workforce training; Internet accessible listing of available land and buildings; provision of contracting opportunities with governments, universities and corporations through the Idaho PTAC; international trade assistance; travel and tourism promotion; science and technology promotion through IGEM; and financial assistance through use of Rural and Community Development Block Grants and Industrial Revenue Bonds.

To speak to someone about how any of these options can help your business thrive, contact the Commerce Economic Development Team at (208) 334-2470 or email them at: info@commerce.idaho.gov.

Looking to move your business to Idaho? Contact Susie Davidson with our Business Attraction Group at (208) 334-2470 or email her at: susan.davidson@commerce.idaho.gov.

For information on Idaho's financial & tax incentives, please visit <http://commerce.idaho.gov>.

Idaho Department of Labor

317 W. Main St.
Boise, ID 83735-0910
(208) 332-3570, fax: (208) 334-6301
www.labor.idaho.gov
www@labor.idaho.gov

Services: recruitment and referral - including recruiting, matching and referring job seekers to business job vacancies on the *IdahoWorks* web site and Job Central; labor market information - including workforce-related publications and data about wages and benefits, unemployment rates by area, skills and occupations in demand; resource center – including interviewing facilities, computers, copiers, and fax machines; testing for keyboarding skills and workshops and forums targeted to business needs; education and training - including job training tax credits, layoff assistance and employee training for new and expanding businesses through Idaho's Workforce Development Training Fund; and unemployment insurance program administration – including how to lower business unemployment insurance tax rates. All services are available at the 25 Idaho Labor offices throughout Idaho.

Customized Recruiting Services

The Department of Labor offers employers one-on-one professional guidance in managing the recruitment process. Experienced Labor Workforce consultants can visit your work site to identify needs and then effectively match employee prospects to the skills, training and experience required to fill your jobs.

Note: If you are a federal contractor, federal law requires that you list your job openings with the local Idaho Labor office.

These are listed as follows:

Blackfoot
155 North Maple, P.O. Box 9
Blackfoot, ID 83221-0009
(208) 236-6713, fax: (208) 785-5036
www.labor.idaho.gov/blackfoot
blackfootmail@labor.idaho.gov

Boise
219 West Main St.
Boise, ID 83735-0030
(208) 332-3575, fax: (208) 334-6222
www.labor.idaho.gov/boise

boisemail@labor.idaho.gov

Bonnors Ferry
6541 Main Street
Bonnors Ferry, ID 83805-8521
(208) 267-5581, fax: (208) 267-3797
www.labor.idaho.gov/bonnorsferry
bonnorsferrymail@labor.idaho.gov

Burley (Mini-Cassia)
127 West 5th St. North
Burley, ID 83318-3457
(208) 678-5518, fax: (208) 678-1765
www.labor.idaho.gov/mini-cassia
mini-cassia@labor.idaho.gov

Caldwell (Canyon County)
4514 Thomas Jefferson St.
Caldwell, ID 83605
(208) 364-7781, fax: (208) 454-7720
www.labor.idaho.gov/canyoncounty
canyoncountymail@labor.idaho.gov

Emmett
288 Hwy 16, Suite 107
Emmett, ID 83617
(208) 364-7780, fax: (208) 365-6599
www.labor.idaho.gov/emmett
emmettmail@labor.idaho.gov

Grangeville
305 North State St.
Grangeville, ID 83530-0550
(208) 983-0440, fax: (208) 983-0302
www.labor.idaho.gov/grangeville
grangevillemail@labor.idaho.gov

Wood River (Blaine County)
733 N. Main Street, Suite C
Bellevue, ID 83313
(208) 788-3526, fax: (208) 788-3041
www.labor.idaho.gov/blainecounty
blainecountymail@labor.idaho.gov

Idaho Falls
1515 E. Lincoln Rd.
Idaho Falls, ID 83401-3653
(208) 557-2500, fax: (208) 525-7268
www.labor.idaho.gov/idahofalls
idahofallsmail@labor.idaho.gov

Kellogg (Silver Valley)
35 Wildcat Way, Suite A
Kellogg, ID 83837-2253
(208) 783-1202, fax: (208) 783-5561
www.labor.idaho.gov/silvervalley
silvervalleymail@labor.idaho.gov

Kootenai County
600 N. Thornton Street
Post Falls, ID 83854
(208) 457-8789
Fax: (208) 773-5773
www.labor.idaho.gov/cda
kootenaicountymail@labor.idaho.gov

Lewiston
1158 Idaho St.
Lewiston, ID 83501-1960
(208) 799-5000, fax: (208) 799-5007
www.labor.idaho.gov/lewiston
lewistonmail@labor.idaho.gov

McCall
299 South 3rd St.
McCall, ID 83638-0966
(208) 634-7102, fax: (208) 634-2965
www.labor.idaho.gov/mccall
mccallmail@labor.idaho.gov

Meridian
1090 E. Watertower Lane, Suite 100
Meridian, ID 83642
(208) 364-7785, fax: (208) 895-8441
www.labor.idaho.gov/meridian
meridianmail@labor.idaho.gov

Moscow
1350 Troy Rd., Suite 1
Moscow, ID 83843-3995
(208) 882-7571, fax: (208) 882-8324
www.labor.idaho.gov/moscow
moscowmail@labor.idaho.gov

Mountain Home
1150 American Legion Blvd.
Mountain Home, ID 83647
(208) 364-7788, fax: (208) 587-2964
www.labor.idaho.gov/mountainhome
mountainhomemail@labor.idaho.gov

Orofino

410 Johnson Ave.
P.O. Box 391
Orofino, ID 83544-0391
(208) 476-5506, fax: (208) 476-3471
www.labor.idaho.gov/orofino
orofinomail@labor.idaho.gov

Payette
501 N. 16th St., Suite 107
Payette, ID 83661-0179
(208) 642-9361, fax: (208) 642-7150
www.labor.idaho.gov/payette
payettemail@labor.idaho.gov

Pocatello
430 N. 5th Ave.
P.O. Box 4087
Pocatello, ID 83205
(208) 236-6710, fax: (208) 232-0865
www.labor.idaho.gov/pocatello
pocatellomail@labor.idaho.gov

Rexburg
1133 Stocks Avenue
P.O. Box 158
Rexburg, ID 83440-0158
(208) 557-2501, fax: (208) 356-0042
www.labor.idaho.gov/rexburg
rexburgmail@labor.idaho.gov

Salmon
1301 Main St., Unit 1
Salmon, ID 83467
(208) 756-2234, fax: (208) 756-4672
www.labor.idaho.gov/salmon
salmonmail@labor.idaho.gov

Sandpoint
2101 W. Pine St.
Sandpoint, ID 83864-9327
(208) 263-7544, fax: (208) 265-0193
www.labor.idaho.gov/sandpoint
sandpointmail@labor.idaho.gov

Soda Springs
95 E. Hooper Avenue #20
P.O. Box 576
Soda Springs, ID 83276
(208) 236-6711, fax: (208) 547-4763
www.labor.idaho.gov/sodasprings
sodaspringsmail@labor.idaho.gov

St. Maries
105 N. 8th St.
St. Maries, ID 83861-1845
(208) 245-2518, fax: (208) 245-2012
www.labor.idaho.gov/stmaries
stmariesmail@labor.idaho.gov

Twin Falls (Magic Valley)
420 Falls Avenue
Twin Falls, ID 83301
(208) 735-2500, fax: (208) 736-3007
www.labor.idaho.gov/magicvalley
magicvalleymail@labor.idaho.gov

Idaho Department of Environmental Quality

State Office
1410 N. Hilton
Boise, ID 83706
(208) 373-0502, fax: (208) 373-0169
www.deq.idaho.gov/

Services: the Department of Environmental Quality (DEQ) manages and protects Idaho's environmental resources. DEQ's activities include: assessment of environmental problems; oversight of facilities that generate air, water and hazardous waste pollution; monitoring of air and water quality; operation of the Idaho National Laboratory Oversight Program; and clean-up of contaminated sites. DEQ's Environmental Education Pollution Prevention Program provides assistance and outreach in the areas of pollution prevention and environmental education to industry, citizens and schools. Contact the pollution prevention coordinator located in the customer resource team at the state office for information.

For general information or special services, please contact the appropriate division in DEQ's state office listed below.

- Waste Management and Remediation Division
- State Air Quality Division
- State Water Quality Division
- INL Oversight Program

To determine if your activity will be regulated by DEQ, contact the nearest regional office listed below.

DEQ Regional Offices

Boise Regional Office
1445 N. Orchard
Boise, ID 83706
(208) 373-0550, fax: (208) 373-0287

Coeur d'Alene Regional Office
2110 Ironwood Pkwy

Coeur d'Alene, ID 83814
(208) 769-1422, fax: (208) 769-1404

Idaho Falls Regional Office
900 N. Skyline, Suite B
Idaho Falls, ID 83402
(208) 528-2650, fax: (208) 528-2695

Lewiston Regional Office
1118 "F" St.
Lewiston, ID 83501
(208) 799-4370, fax: (208) 799-3451

Pocatello Regional Office
444 Hospital Way #300
Pocatello, ID 83201
(208) 236-6160, fax: (208) 236-6168

Twin Falls Regional Office
1363 Fillmore St.
Twin Falls, ID 83301
(208) 736-2190, fax: (208) 736-2194

Small Business Environmental Solutions

Environmental Assistance Coordinator

Idaho Small Business Development Center
Boise State University
1910 University Drive
Boise, ID 83725-1655
(208) 426-1640
Fax: (208) 426-3877
www.idahosbdc.org
cobe-info@boisestate.edu

The environmental assistance coordinator offers technical assistance to small businesses affected by environmental regulations or to those needing information on pollution prevention and energy efficiency. The coordinator can evaluate whether permits are needed, assist with completion of applications, conduct compliance assistance site visit and help implement pollution prevention and environmental efficiency projects.

Hispanic Business Association

12123 W. Tio Leo Ct.
Boise, ID 83709
www.hbaonline.org
info@hbaonline.org

Services: an all-volunteer, non-profit, non-partisan organization dedicated to contributing to our communities by providing opportunities to Hispanic youth through education and mentoring.

Idaho Hispanic Chamber of Commerce

7280 West Ustick Road

Boise, ID 83704

(208) 323-1337

www.idahohcc.org

info@idahohcc.org

Idaho Division of Professional-Technical Education

650 W. State St., Room 324

P.O. Box 83720

Boise, ID 83720-0095

(208) 334-3216, fax: (208) 334-2365

www.pte.idaho.gov

Regional Professional-Technical Schools

College of Western Idaho

5500 E. Opportunity Drive

Nampa, ID 83687

(208) 562-3000

<http://cwidaho.cc>

Brigham Young University-Idaho College of Physical Sciences and Engineering

525 South Center St.

60 Romney

Rexburg, ID 83460-0505

(208) 496-7500, fax: (208) 496-7503

www.byui.edu

ask@byui.edu

College of Southern Idaho

Instructional Dean

315 Falls Ave., P.O. Box 1238

Twin Falls, ID 83303-1238

(208) 732-6221, fax: (208) 736-4705

www.csi.edu

info@csi.edu

College of Western Idaho

5500 East Opportunity Drive

Nampa, ID 83687

(208) 562-3500, fax: (208) 562-3535

www.cwidaho.cc

Eastern Idaho Technical College Workforce Training Programs

1600 S. 25th E.
Idaho Falls, ID 83404-5788
(208) 524-3000 ext. 3344,
(800) 662-0261
Fax: (208) 525-7026
<https://www.cei.edu/wtce>
wtce@cei.edu

Idaho State University

Workforce Training
Campus Box 8380
Pocatello, ID 83209
(208) 282-3372, fax: (208) 282-2162
<http://workforcetraining.isu.edu>

Lewis-Clark State College Professional-Technical Programs

500 8th Ave.
Lewiston, ID 83501
(208) 792-5272, fax: (208) 792-2816
www.lcsc.edu

North Idaho College

Professional-Technical Education
1000 W. Garden Ave.
Coeur d'Alene, ID 83814
(208) 769-3300, fax: (208) 769-7786
www.nic.edu

Services: customized training, industry specific upgrade training, independent business and agribusiness management training, and entry/reentry training and retraining for displaced workers.

Regional Economic Development and Planning Agencies

Panhandle Area Council

11100 N. Airport Dr.
Hayden, ID 83835
(208) 772-0584, fax: (208) 772-6196
<http://www.pacni.org/>

Clearwater Economic Development Association

1626 6th Ave. N.
Lewiston, ID 83501
(208) 746-0015, fax: (208) 746-0576
www.clearwater-eda.org
ceda@lewiston.com

This office does not provide Small Business Administration 504 loan assistance. For help with the 504 program contact the Panhandle Area Council at (208) 772-0584, fax: (208) 772-6196.

Capital Matrix Certified Development Coordinators

1161 W. River Street, #220
Boise, ID 83702
(208) 383-3473
<http://capitalmatrix.org>

Region IV Development College of Southern Idaho

Evergreen Building, Room C77
315 Falls Avenue
P.O. Box 5079
Twin Falls, ID 83303-5079
(208) 732-5727, ext. 3001
Fax: (208) 732-5454
www.rivda.org

Southeast Idaho Council of Governments

214 E. Center
P.O. Box 6079
Pocatello, ID 83205
(208) 233-4032, ext. 15
Fax: (208) 233-4841
www.bannockplanning.org/SICOG.html

This agency does not provide Small Business Administration 504 loan assistance. For help with the 504 program contact the Eastern Idaho Development Corporation at (208) 234-7541, fax: (208) 282-4813 or the Idaho Small Business Development Center (208) 232-4921.

The Development Company

299 E. 4th N.
Rexburg, ID 83440
(208) 356-4525, fax: (208) 356-4544
www.ecipda.net

Services: administers the Workforce Investment Act in conjunction with Private Industry Councils; Rural and Community Development Block Grant application writing assistance; revolving loan funds and Certified Development Corporations offering Small Business Administration 504 loan application assistance; and regional planning. Services described vary by regional agency.

Additional Financial Resources

Regional Development Alliance, Inc.

2300 N. Yellowstone
Idaho Falls, ID 83401
(208) 528-9400, fax: (208) 528-9500
www.rdaidaho.org
rda@rdaidaho.org

Services: administers the Regional Investment Fund for companies expanding in a seven-county area in Eastern Idaho; Bonneville Country Fund for companies closely tied to the Idaho National Laboratory and Micro Loan Program to get business ideas started.

Service Corps of Retired Executives

Boise - Treasure Valley SCORE
380 E. Parkcenter Blvd., Suite 330
Boise, ID 83706-3965
(208) 334-1696, ext. 338,
fax: (208) 334-9353
www.idahotvscore.org
info@idahotvscore.org

Idaho Falls - Pocatello - Eastern Idaho SCORE

Idaho Innovation Center
2300 N. Yellowstone, Suite 119
Idaho Falls, ID 83401-1624
(208) 523-1022, fax: (208) 528-7127
score295@iictr.com

Spokane - Spokane SCORE
801 W. Riverside Ave., Suite 240
Spokane, WA 99201
(509) 459-2821, fax: (509) 353-2600
www.scorespokane.org
info@scorespokane.org

Services: free counseling service for new small businesses and individuals interested in starting new businesses and low-cost workshops for beginning small businesses. Counseling service is available also by Internet from over 1200 business counselors throughout the nation who assist entrepreneurs regardless of location. This service, Ask SCORE, is available at www.score.org.

U.S. Small Business Administration (SBA)

Boise
380 E. Parkcenter Blvd., Suite 330
Boise, ID 83706-3965
(208) 334-1696, fax: (208) 334-9353

www.sba.gov/id

Spokane
801 W. Riverside Ave., Suite 200
Spokane, WA 99201
(509) 353-2800, fax: (509) 353-2829
www.sba.gov/wa/spokane/

Services: financial, business management and government procurement assistance programs, surety bond guarantee services, Minority Small Business Assistance Program, business workshops and publications.

Idaho Small Business Development Center (Idaho SBDC)

State Office
Boise State University
2360 W. University Dr., Suite 1213
Boise, ID 83725-1655
(208) 426-1640 in-state
(800) 225-3815
Fax: (208) 426-3877
www.idahosbdc.org

Idaho SBDC Sub-center Offices

Region I - Idaho SBDC
North Idaho College Workforce Training Center
525 W. Clearwater Loop
Post Falls, ID 83854-9400
(208) (208) 665-5085
isbdc@nic.edu
<http://idahosbdc.org/locations/region-1-north-idaho-college-post-falls/>

Region II - Idaho SBDC
Lewis-Clark State College
Sam Glenn Complex, Rm 202
500 8th Ave.
Lewiston, ID 83501
(208) 792-2465
isbdc@lcsc.edu
www.lcsc.edu/isbdc

Region III - Idaho SBDC
Boise State University
2360 W. University Dr., Ste. 1213
Boise, ID 83725-1655
(208) 426-3875
Email: info@IdahoSBDC.org

Region IV - Idaho SBDC

College of Southern Idaho
Evergreen Bldg., Room C77
315 Falls Avenue
Twin Falls, ID 83303-1238
(208) 732-6450
isbdc@csi.edu
www.csi.edu/isbdc

Region V - Idaho SBDC
Idaho State University
1651 Alvin Ricken Drive
Pocatello, ID 83201
(208) 244-8521
sbdcpocinfo@isu.edu
<http://idahosbdc.org/locations/region-5-idaho-state-university-pocatello/>

Region VI - Idaho SBDC
2300 N. Yellowstone
Idaho Falls, ID 83401-1624
(208) 523-1087
sbdcidinfo@isu.edu

Services: Confidential, no-cost consulting by experienced business professionals; low-cost training in marketing, sales, financials and management; access to business resources at Idaho's colleges and universities; networking through local, state and national business organizations; guidance on exporting and technology innovation; and referrals to appropriate banks, attorneys and accountants.

University of Idaho Agribusiness Incubator and Food Technology Center

College of Agriculture and Life Sciences
1904 E. Chicago St.
Caldwell, ID 83605
(208) 454-7612
<http://web.cals.uidaho.edu>

Services: supports the early expansion of a small business through providing resources to start-up manufacturing and non-retail businesses, including professional support services, training, and affordable business space; office, kitchen, and light-manufacturing space, conference room, work room with computers, business software, business library, and online services, resource center with copy and fax services.

TECenter | Idaho SBDC

5465 E. Terra Linda Way
Nampa, ID 83687-1515
(208) 562-3636
<http://www.tecaccelerator.com>
info@tecaccelerator.com

Boise State Greenhouse Incubator

522 W. Idaho St.

Boise, ID 83702

(208) 426-1612

<http://www.boisegreenhouse.com/>

Services: supports early expansion of technology, green or sustainable businesses through mentoring, training and affordable business space.

Idaho TechConnect

1401 W. Idaho Street, Suite 100

Boise, ID 83702

(208) 908-0625

info@idahotechconnect.com

www.idahotechconnect.com

Post Falls TechConnect

721 Lochsa St., Suite 10

Post Falls, ID 83854

(208) 262-2039 x1450

TechConnect staff act as project managers to access the resources necessary for businesses to commercialize private, university, and governmental technologies.

TechHelp

General Information:

(208) 426-3767

www.techhelp.org

techhelp@boisestate.edu

Steve Hatten, TechHelp Executive Director

TechHelp – Southwest Idaho

2nd Floor of Boise State Micron Business & Economics Building

2360 W University Drive, Boise, ID 83725

Boise, ID 83706

(208) 426-3689

stevehatten@techhelp.org

David O'Connell, Manufacturing Specialist

TechHelp – Eastern Idaho

Idaho State University

1651 Alvin Ricken Dr.

Pocatello, ID 83201

(208) 282-3928, fax: (208) 282-5960

ocondavi@isu.edu

Gene Hamacher Manufacturing Specialist
TechHelp – North Idaho
721 Lochsa St., Ste. 14
Post Falls ID 83854
(208) 449-8053
Fax: 208-262-2029
shellygillis@boisestate.edu

TechHelp brings technical assistance and training to Idaho manufacturers, processors and technical businesses. Lean manufacturing, ISO and other quality programs, prototyping, plant layout and design are all areas in which TechHelp assists Idaho companies in becoming more competitive.

Kickstand

A non-profit organization of entrepreneurs and innovators who provide access to resources, industry leaders and information to help high-growth companies network, learn and grow.
www.kickstand.org

Idaho Small Business Solutions

www.idahobizhelp.org

Services: *Resource Wizard* tool; information about business regulations, free and low-cost business assistance programs, funding and economic development resources.

State of Idaho Transportation Department

Disadvantaged Business Enterprise Program, Supportive Services Office
Equal Opportunity Employment Office
3311 W. State St.
P.O. Box 7129
Boise, ID 83707-1129
(208) 334-4442, (800) 634-7790
Fax: (208) 334-4423
www.itd.idaho.gov/civil/

Services: assists women, minority and disadvantaged business owners to become certified for the U.S. Dept. of Transportation's Disadvantaged Business Enterprise (DBE) program fostering participation by certified DBE companies in federally funded transportation projects. DBE's Supportive Services Office provides a wide range of technical assistance and benefits to certified DBE companies, including helping to bring prime contractors and DBE companies together.

Women's Business Center

1607 W. Jefferson St.
Boise, ID 83702
(208) 336-6722
<http://wbcidaho.org>

National Association of Women Business Owners (NAWBO)

NAWBO Inland Northwest

P.O. Box 1712

Spokane, WA 99210

(509) 731-3309

www.nawboboise.org

info@nawbonnw.org

Services: assists new businesses to start and helps existing business to expand or improve; provides one-on-one business counseling as well as workshops and seminars covering marketing, management, government procurement, the Internet and business plan development; provides loan packaging assistance and motivational training conferences.

Appendix 6 Submitting Business Organization with the Secretary of State's office

- Certificate of Assumed Business Name
- Application for Certificate of Authority of Foreign Profit Corporation
- Application for Reservation of Corporate Name
- Idaho Business Corporation Act (***Link***)
- Idaho Nonprofit Corporation Act and Idaho Unincorporated Nonprofit Associations Act (***Link***)
- Idaho Limited Liability Company Act (***Link***)
- Business Registration with the Idaho State Tax Commission, Department of Labor, and Industrial Commission
- Idaho Business Registration Form (IBR-1) State and Federal Taxes
- Employer Identification Number (SS-4)

Special Requirements for Businesses with Employees

- Workers Compensation: A Guide for Employers
- Notice to Employers, Immigration and Naturalization Service (Form I-9)
- Idaho Employer Unemployment Insurance Handbook

* The "Handy Reference Guide to Fair Labor Standards Act" can be obtained at the following Web site:
<http://www.dol.gov/esa/whd/regs/compliance/hrg.htm>

** The "OSHA Handbook for Small Businesses" and other small business publications can be obtained at the following Web site: <http://www.osha.gov/pls/publications>

Contact Person _____

Title _____

Business Name _____

Address _____

City _____ State _____ Zip _____

Phone (____) _____ Fax (____) _____

E-Mail _____



Idaho Department of Commerce

commerce.idaho.gov

+1 208.334.2470

+1 800.842.5858

info@commerce.idaho.gov