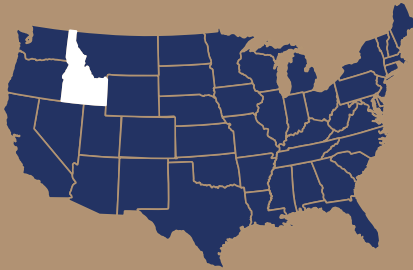


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{ Starting a business in Idaho }



Department of Commerce  
[www.commerce.idaho.gov](http://www.commerce.idaho.gov)

# Starting a Business in Idaho

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The Idaho Department of Commerce is pleased to present an updated edition of *Starting a Business in Idaho*. This booklet provides Idaho entrepreneurs and new businesses with information essential to begin successful operations. 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.

"I am personally committed to making Idaho the best place in America to establish a business. Idaho is vitally interested in your success and is ready to help make your business thrive with our outstanding support services."



STATE OF  
**IDAHO**  
U.S.A.

This booklet is published by the Idaho Department of Commerce.

For more information, please contact:

Idaho Department of Commerce  
700 West State Street, P.O. Box 83720  
Boise, ID 83720-0093  
(208) 334-2470, fax: (208) 334-2631  
[www.commerce.idaho.gov](http://www.commerce.idaho.gov)

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## Introduction

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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 booklet 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.

Use the order form in the back of this booklet to obtain forms and documents from the Economic Development Division of Idaho Department of Commerce. Department specialists are available for individual assistance.

The Idaho Small Business Development Centers also stand ready to assist entrepreneurs with free 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 10,500 volunteer business counselors throughout the nation who assist entrepreneurs regardless of location. *Ask SCORE* is available at [www.score.org](http://www.score.org).

# Checklist for Starting a Business

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

## ● Research Your Business

- Small Business Administration/ Business Information Centers
- Idaho Small Business Development Centers
- 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

# Business Plan Outline

## 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 Small Business Development Centers and the small business resource centers at the Boise and Spokane Chambers of Commerce are excellent resources for research assistance. They provide economic and demographic information and are staffed with people knowledgeable of 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 Small Business Development

Center offices and the small business resource centers at the Boise and Spokane Chambers of Commerce. 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.

### 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](http://www.isba.idaho.gov). They have a list of all licensed accountants on the site.

## Idaho State Board of Accountancy

**P.O. Box 83720**  
**3101 W. Main St., Suite 210**  
**Boise, ID 83702-2099**  
**(208) 334-2490, fax: (208) 334-2615**  
**[www.isba.idaho.gov](http://www.isba.idaho.gov)**  
**[slenon@isba.idaho.gov](mailto:slenon@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. Contact:

**Idaho State Bar**  
**P.O. Box 895**  
**Boise, ID 83701**  
**(208) 334-4500, fax: (208) 334-4515**  
**[www.idaho.gov/isb](http://www.idaho.gov/isb)**  
**[jbarker@isb.idaho.gov](mailto:jbarker@isb.idaho.gov)**

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

# Business Organization

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 Idaho 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](http://www.sos.idaho.gov).

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.

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

## 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 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.

## 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

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. 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.

## Limited Liability Companies

Limited liability companies are another available form of business in Idaho. When properly structured, these entities have the liability limitations of a corporation with the tax attributes of a partnership. The Idaho Legislature amended the LLC Act, effective July 1, 2008. New LLCs have to comply with the changes immediately. Existing LLCs must make any necessary changes to their registration by 2010. Major changes are:

- The name of the company must include one of the following: "LLC, Limited Liability Company, Ltd., PLLC, professional limited liability company."
- The company must have a unique name. This may require some businesses to choose a new name or re-file their paperwork to include LLC, etc. in their name.

Information about the changes can be found at <http://www.sos.idaho.gov/corp/corindex.htm> and <http://www3.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).

### **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/lcform.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 one-time 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 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](http://www.sec.gov)  
[sanfrancisco@sec.gov](mailto:sanfrancisco@sec.gov)

Idaho Department of Finance  
Securities Bureau  
P.O. Box 83720  
Boise, ID 83720-0031  
(208) 332-8000, fax: (208) 332-8099  
[finance.idaho.gov](http://finance.idaho.gov)  
[finance@finance.idaho.gov](mailto:finance@finance.idaho.gov)

The Idaho Credit Code requires that notice be given to, or a license obtained from, the 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](http://www.sos.idaho.gov)  
[sosinfo@sos.idaho.gov](mailto:sosinfo@sos.idaho.gov)

# Business Finance

Financing is essential to starting a business. The availability of capital allows a business to grow and succeed. The type of capital available depends to large extent on the phase in which the business is operating.

The diagram below depicts when various types of capital may be the most appropriate:

	Seed	Startup	Early Stage	Expansion	Later Stage	Exit Stage
Personal Resources	•	•	•			
SBIR / STTR	•	•	•			
Angel Investors	•	•	•	•		
Venture Capital	•	•	•	•	•	•
Community Banks	•	•	•	•	•	•
Investment Banking / IPO's				•	•	•

The following list illustrates some of the different kinds of financing available to small businesses in Idaho.

## 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.

## SBIR/STTR Programs

The Small Business Innovation Research (SBIR) and Small Business Technology Transfer (STTR) programs award money to small businesses working on research projects in an area related to a sponsoring/participating federal agency. The STTR program must involve a non-profit research institution. Eligible projects must produce a new product of value to one or more federal agencies.

Grants are awarded in phases. Phase I funding provides an opportunity to test the feasibility of an idea. Phase II provides funds to further develop valid Phase I ideas.

Government agencies review the proposals and decide which project is most valid and best fulfills their needs.

All ideas and patents are retained by the participating business.

Business eligibility requirements for the SBIR/STTR awards include:

- Be American-owned and independently operated;
- Be for-profit;
- Employ the principal researcher of the technology being developed; and
- Have 500 or fewer employees.

There are eleven federal agencies that provide SBIR/STTR funding:

- U.S. Department of Defense
- U.S. Department of Health and Human Services/ National Institute of Health
- U.S. Department of Energy
- National Aeronautics & Space Administration
- National Science Foundation
- U.S. Department of Agriculture
- U.S. Department of Commerce
- U.S. Department of Transportation
- Department of Education
- Environmental Protection Agency
- U.S. Department of Home Land Security

For more information visit [www.sba.gov/sbir](http://www.sba.gov/sbir).

## 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 start-up companies by such investors.

Accredited angel investors may organize into alliances to invest in emerging companies. To obtain financial support from participants in such an alliance, 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](http://www.boiseangelalliance.com).
- Delta Angel Group of Eastern Washington, Idaho and Montana, visit [www.deltaangelgroup.org](http://www.deltaangelgroup.org).
- Northwest Angel Network, visit [www.theangelpople.com](http://www.theangelpople.com)
- Highway 12 Ventures, visit [www.highway12ventures.com](http://www.highway12ventures.com)
- The Boise Keiretsu Forum, visit [www.k4boise.com](http://www.k4boise.com)

Consider approaching angel alliances, if appropriate, as well as those in other states, because angel investments are not limited by geographic proximity.

## Venture Capital

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, please contact the TechConnect offices listed in Appendix 5 on page 43.

## 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 [www.sba.gov/id/plpid.html](http://www.sba.gov/id/plpid.html).

## 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](http://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.

# 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.

## 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](http://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](http://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](http://www.ascap.com)  
[info@ascap.com](mailto:info@ascap.com)

Broadcast Music Inc. (BMI)  
8730 Sunset Blvd., 3rd Floor West  
West Hollywood, CA 90069-2211  
(310) 659-9109  
[www.bmi.com](http://www.bmi.com)  
[losangeles@bmi.com](mailto:losangeles@bmi.com)

SESAC Inc.  
501 Santa Monica Blvd., Suite 450  
Santa Monica, CA 90401-2430  
(310) 393-9671,  
fax: (310) 393-6497  
<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 Secretary of State is responsible for the registration of Idaho trademarks. An *Application for Registration of Trademark-Service Mark* should be submitted with one facsimile of the mark and \$30 per class code to the Secretary of State.

The U.S. Patent and Trademark Office has many resources available concerning patents and trademarks. For more information visit: [www.uspto.gov](http://www.uspto.gov).

For more information, contact Idaho Secretary of State Trademark Division  
P.O. Box 83720  
Boise, ID 83720-0080  
(208) 332-2810  
fax: (208) 334-2284  
[www.sos.idaho.gov](http://www.sos.idaho.gov)  
[dfarnsworth@sos.idaho.gov](mailto: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.

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. In addition, a few localities impose local taxes. These are discussed below.

## 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.

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 Internet site: [www.tax.idaho.gov](http://www.tax.idaho.gov).

### 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](http://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, 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. A county sales tax applies in Nez Perce County.

Several exemptions apply to the payment of sales and use taxes. A purchaser may use a *Sales Tax Resale or Exemption Certificate (Form ST-101)* to make exempt purchases. Examples include purchases of goods for resale or purchases of materials used directly in the production of items for resale.

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

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](http://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](http://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

### **Property Taxes**

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](http://www.irs.gov/businesses). Once there, select Small Business Events or Small Business Videos.

# 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](http://www.labor.idaho.gov)  
[newhire@labor.idaho.gov](mailto: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).

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

### **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](http://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

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.



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

## 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](http://www.iic.idaho.gov)  
[mgale@iic.idaho.gov](mailto:mgale@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 Hiline, 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/](http://www.labor.idaho.gov/wh/)  
[wagehour@labor.idaho.gov](mailto: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/](http://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](http://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  
[www2.boisestate.edu/oshconsult](http://www2.boisestate.edu/oshconsult)

## 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](http://www.uscis.gov)

## 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  
[www.labor.idaho.gov/dnn/id/publications/tabid/672/default.aspx#idaholabor](http://www.labor.idaho.gov/dnn/id/publications/tabid/672/default.aspx#idaholabor)  
[suta@labor.idaho.gov](mailto:suta@labor.idaho.gov)

- Minimum Wage Poster
- Unemployment Insurance Benefits Poster
- Employee Polygraph Protection Act Poster
- Fair Labor Standards Act Minimum Wage Poster
- Equal Employment Opportunity Poster
- Job Safety and Health Protection Poster
- Your Rights under the Family and Medical Leave Act

## 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.

### Optional Posters:

- Earned Income Credit Poster  
Internal Revenue Service  
Western Area Distribution Center  
Rancho Cordova, CA 95743-0001  
(800) 829-3676  
[www.irs.gov](http://www.irs.gov)  
<http://www.irs.gov/individuals/article/011id=118888,00.html>

- 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](http://www.humanrights.idaho.gov)  
[inquiry@ihrc.idaho.gov](mailto: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  
Owyhee Plaza, 1109 Main St., Suite 220  
Boise, ID 83702-5642  
(208) 334-3233, fax: (208) 334-3945  
[www.ibol.idaho.gov](http://www.ibol.idaho.gov)  
[ibol@ibol.idaho.gov](mailto:ibol@ibol.idaho.gov)

# 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.

For information on Idaho's financial & tax incentives, please visit [www.idahoworks.com](http://www.idahoworks.com).

## Idaho Prime Rate Loan Program

Commercial banks offer low-interest loans to qualifying small businesses with up to 85% Small Business Administration guaranty.

## Up to \$20 Million in Industrial Revenue Bonds

Tax free bonds to finance manufacturing, processing, production and assembly projects are issued by a public corporation with the project or business serving as collateral. Also, taxable industrial revenue bonds are available up to and exceeding \$20 million.

## 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. The Department of Labor has offices located across the state.

## 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.

## Idaho Business Network

The Idaho Business Network is the state's recognized Procurement Technical Assistance Center (PTAC). This organization 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 Governor's Business Opportunity Conference to put you face-to-face with purchasing professionals from government agencies and large corporations. Annually, Idaho businesses average over \$100 million in federal and state contracts by taking advantage of the Idaho Business Network.

To speak to someone about how any of these options can help your business thrive, contact Randy Shroll with the Commerce Economic Development Team at (208) 334-2470 or email him at: [randy.shroll@business.idaho.gov](mailto:randy.shroll@business.idaho.gov).

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



### **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 projects. They are co-located and partner with the U.S. Commercial Service to provide worldwide resources and assistance.

### **Tech Help**

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**

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.

### **Tech Connect**

TechConnect staff act as project managers to access the resources necessary for businesses to

commercialize private, university and governmental technologies. State-sponsored programs and federal grants are earmarked to help Idaho communities and counties with infrastructure improvements that encourage business expansion and strengthen the local economy.

### **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](http://www.gemstateprospector.com)**

### **Idaho Film Incentives**

Idaho has a variety of sales and tax incentives available for qualifying media productions, including cash rebates on in-state spending, sales tax rebates on tangible goods purchased in Idaho and sales & lodging tax exemptions for production personnel who stay a minimum of 30 days in the state. To learn how you can qualify for Idaho's film incentives or to access searchable directories for crew, lodging, equipment and locations, please visit <http://www.filmidaho.org/incentives.aspx>.

## **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 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 27-32. 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. ([www.idahobizhelp.org](http://www.idahobizhelp.org))



Activity	Agency	Activity	Agency
Accountants, Certified Public (CPA)	1	Beekeepers	2
Accountants, Licensed Public (LPA)	1	Beer & Wine Licenses (Wholesale/Retail)	44, 45, 51, 53
Acupuncturists	36	Bev. & Industrial Alcohol Imports/Mfg./Sales	29
Air Quality Permits	12, 13	Bev. Grade Alcohol in Non-Beverage	
Airplanes	54, 55	Products (Herbal Med./Food Prods./etc.)	29
Alcohol Mfg. & Sales	** 29, 44, 53, 51	Boat Sales/Dealers	47
Athlete Agents	36	Boiler Inspector Certification	8
Ambulance Services	20	Bottling Plants	25
Ambulatory Surgery Centers	22	Boxing/Sparring/Wrestling (Prof. Exhibitions)	5, 36
Ammunition Mfg. & Importers	29	Brewery or Winery License	25, 44, 45
Animals – Importing/Interstate Transportation	49	Brokerage Firms	14, 42
Aquaculture	2, 12, 13	Building Inspector Certification	8
Arcade/Games/Amusement Devices	45	Business & Industrial Development Corp.	14
Architects	36	Bulk Water Trucks	25
Artificial Inseminators	2	Bus/Passenger Van/Carpool	
Artificial Rainfall	2	Van/Shuttle/Trolley	47, 52
Asbestos	8, 12, 13	Cemeteries (Endowed Care)	14
Assumed Business Names	41	Certified Family Homes	22
Athletic Trainers	33	Chemigators	2
Attorneys/Lawyers	7	Child Care Institutions/Agencies	21
Auctioneers	*	Child Care Licensing	**** 21, 25
Audiologist & Hearing Services	36	Chiropractic Physicians	36
Bakeries	2	Clinical Laboratory Registration	23
Bail Bond Companies	28	Collection Agencies/Collectors	14
Banks/Bank Holding Companies	14	Commercial Drivers Licenses	47
Barbers/Shops/Schools/Instructors	36		
Bed & Breakfasts	25		

\* 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	Activity	Agency
Commercial Feed Manufacturers	2	End-Stage Renal Disease Facilities	22
Commercial Vehicle Licenses (Over 26,000 lbs.)	44, 45, 47, 52	Energy Code Programs	8
Commission Merchants	2	Engineers	11
Commodities Transportation- Regulated/Exempt Items	44	Environmental Laboratories	23
Commodity Dealers	2	Environmental Permitting, General	13
Concealed Weapons Permit	*****	Escrow Companies	14
Consumer Loans & Credit Sales	14	Estheticians	36
Continuing Care (Pre-paid Living & Nursing)	14	Explosives Dealers/Importers/Mfg./Storage	29
Controlled Substances	38, 57	Explosives Permittees (transport across state lines)	29
Corporations	41	Farm Labor Contractors	9
Cosmetics Imports/Mfg./Processing	17, 25	Farm Produce Dealers/Brokers	2
Cosmetologists/Salons/Schools/Instructors	36	Farm Vehicle Licenses (Over 60,000 lbs.)	47
Contractors, Building & Construction	8, 36	Feedlots (CAFOs)	12
Counselors	36	Fertilizer Mfg. (Commercial)	2
Court Reporters	43	Finance Companies	14
Credit Counselors	14	Fire Sprinkler System Contractors	8, 15
Credit Unions	14	Firearms Dealers, Importers, Mfg. (including Pawnbrokers & Gunsmiths)	29, 53
Critical Access Hospitals	22	Fireworks Import/Wholesale Only	15
Crematories	36	Fireworks Dealers/Import/Mfg.	29
Crop Dusters	2, 13, 60	Fish Hatcheries (Commercial)	2, 13, 50
Cyanidation Permits	13	Fish & Game Retailing	16
Dairy Industry	2, 12, 13	Fishing & Hunting License Vendors	16
Dam Construction	48	Fishing (Commercial)	16
Day-Care Center Inspection	* 25	Flight Instructor	54, 55
Day-Care Centers/Homes	**** 21	Florists	2
Dealer Direct Title Service	47	Food/Concession Carts	25
Dentists, General	10	Food Imports	17, 25
Dental Hygienists	10	Food Mfg. & Processing	13, 25
Denturists	36	Food Warehouses, Cold Storage	2, 25
Dieticians	33	Foster Home Licensing	21, 25
Disposal of Hazardous Waste	12, 13	Fruit or Vegetable Grower/Producer	2, 17
Domestic Insurers	28	Fuel Distributor	3, 45
Dredging (Rec./Commercial)	48	Funeral Homes	36
Drug Imports/Mfg./Processing	17, 38	Fur Buyers	16
Drug Outlets (i.e., Nursing Homes)	38, 57	Gambling/Gaming/Bingo/Lotteries/Raffles	58
Drug Products: Non-prescription	38	Game Farms	2
Drug Repackaging	38	Gas – Liquefied Petroleum Dealers & Facilities	36
Drug Stores/Pharmacies	13, 38, 57	Gas Pumps	3
Drug Wholesalers	13, 38, 57	Gas Stations (Dispensing)	3
Egg Distributors/Graders	2	Gas Stations (Underground Storage Tanks)	12
Electrical Apprentices, Journeymen	** 8	Geologists	19
Electrical Contractors	*** 8	Grazing	32
Electrologists	36	Ground Water Monitoring	13
Electroplating	12, 13, 56, 60	Glamour Photography Studios	36
Elevators	8		
Emergency Medical Services	20		
Endodontists	10, 13, 38, 57		

\* 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

<b>Activity</b>	<b>Agency</b>	<b>Activity</b>	<b>Agency</b>
Grocery Stores	25	Mortgage Brokers & Lenders	14
Guide Licenses	16, 37	Mortgage Loan Officers	14
Hazardous Waste Generation/Storage/ Treatment	12, 13	Morticians/Funeral Directors/Resident Trainees	36
Hazardous & Radioactive Waste	12, 13	Motor Carrier (Interstate Exempt & Private)	47
Hearing Aid Dealers & Fitters	36	Motor Carrier (Interstate/Intrastate Common/Contract)	44, 45, 47, 52
Heating, Ventilation, & Air-Conditioning (HVAC)	8	Motor Carrier/Large Truck Registration	47
Home Health Agencies	22	Motor Carrier Trip Permits	47
Home Security Systems	8	Naturopathic Medical Practitioners	36
Hospice Agencies	22, 38, 57	Nail Technicians	36
Hospitals	22	Notary Publics	41
Import Customs	26	Nurse Anesthetists, Registered (RNA)	35
Insurance: Producer License for Resident/ Nonresident Individual & Business Licenses	28	Nurse Midwives, Certified (CNM)	35
Insurers - Domestic, Foreign & Alien	28	Nurse Specialists, Clinical (CNS)	35
Intermediate Care Facility (Adults with Developmental Disabilities)	22	Nurses, Licensed Practical (LPN)	35
Investment Advisors	14, 42	Nurses, Licensed Professional (RN)	35
Investment Companies	42	Nurse Practitioners (NP)	35
Labor Relations	9	Nurseries (Tree/Plant) Whlsl. & Retail	2
Landscape Architects	36	Nursing Assistants	24
Limited Liability Companies	41	Nursing Facilities (aka Skilled Nursing Care)	22
Limited Liability Partnerships	41	Nursing Home Administrators	36
Limited Partnerships	41	Occupational Therapists & Assistants	33
Liquor License (Retail)	44	Optometrists	36
Livestock Auction Markets	2	Oral Surgeons	10, 57
Livestock Brands	44	Organic Certification	2
Lobbyists	41	Orthodontists	10
Log Scaling Practices	31	Outfitters Licenses	37
Logging Safety	8	Outpatient Phys. Therapy/Speech Pathology Services	22
Manufactured Commercial Buildings	8	Over-legal Permits	47
Manufactured Homes/Modular Housing	8	Over the Counter (OTC)/Non-Pharmacy Outlets	38
Manufactured Home Installations	8	Paramedics (EMTs)	20, 57
Manufactured Housing Dealers/Brokers/ Manufacturers/Service/Sales Licenses	8	Pediatric Dentists	10
Marriage & Family Therapists	36	Periodontists	10
Measuring Devices	3	Pest Control Consultants	2
Medical Devices	17	Pesticide Applicators/Operators	2
Medical Equipment, Durable (for consumers)	38	Pesticide Dealers/Manufacturers	2, 12
Metering Devices	3	Pesticides	12
Microwave Ovens	17	Pharmacies (Mail Service)	38
Mine Safety Regulation	34	Pharmacists, Pharmacy Tech., Interns/ Preceptor Sites	38, 57
Mine Safety Training	18	Physical Therapists & Assistants	36
Mine Tailings	12, 13, 48	Physician Assistants	33
Mining	* 12, 32, 45	Physicians (Medical Doctors/Osteopathic Physicians)	33
Mining (Dredging or Surface)	13, 30	Pilot's License	54,55
Mining (Subsurface on State lands)	30		
Money Transmitters	14		

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

Activity	Agency	Activity	Agency
Plumbing Apprentices/Journeymen/Contractors	* 8	Taverns/Bars/Nightclubs	*** 25, 44, 51, 53
Podiatrists	36, 57	Taxidermists	16
Potato Brands	2	Telephone Pay-Per-Call Services	6
Prosthodontists	10	Telephone Solicitors	6
Psychologists	36	Timber Harvest (Private Lands)	30
Public Commodity Warehouse	2, 25	Timber Land Protection/Fees (Private Lands)	30
Public Works Contractors	8	Timber Sales (BLM Land)	32
Pumps	3	Timber Sales (State Lands)	30
Racing - Horse, Dog, Simulcast	44	Timber Sales (U.S. Forest Service Land)	**
Radiation Equipment	23	Time Share Regulation & Registration	40, 41
Raptor, Captive Breeding Permit	16	Title Insurance	28
Real Estate Appraisers	36	Tobacco Export Warehouses	29
Real Estate Brokers, Salespersons	40	Tobacco Product Mfg. & Importation	29
Reg. Service Agency/Servicemen Program	3	Tobacco Products – Retail Sales Permit	46
Rendering Plants	2	Trademarks/Service Marks	41
Residential Care Facility Administrators	36	Trappers	16
Residential Care Facilities (aka Residential/Assisted Living Centers)	22	Trust Companies	14
Residential School Licensing	21	Uniform Commercial Code	41
Respiratory Therapists	33	Utilities	39
Restaurant Sanitation Standards	25	Vehicle Dealers/Salesmen Licensing	47
Retail Cosmetics Dealers	36	Vending Machines (Food and Beverage)	25
Rock Collection or Harvesting Permits	32	Veterinarians	2
Rural Health Clinics	22	Veterinary Drug Outlets	38, 57
Savings Banks	14	Veterinary Drug Technicians	38, 57
Scales	3	Wastewater Collection, Lab Analysis or Treatment Owners/Operators/Workers	36
Securities Broker-Dealers & Agents	14, 42	Wastewater Discharge Treatments Approvals	12, 13
Seed Companies	2	Wastewater Land Application Permits	13
Septic Tank Pumping	25	Water, Backflow Assembly Testers	36
Shooting Preserves	16	Water, Drinking Water Distribution or Treatment Owners/Operators/Workers	36
Social Workers	36	Water Laboratories	23
Soil & Plant Amendment Mfg.	2	Water Quality - Surface & Ground Water	13
Solid Waste	12, 13, 25	Water Rights/Well Drillers	48
Solid Waste Disposal	13, 25	Water Supplies - Public & Private	13
Special Recreation Permits	32	Weigh masters	2, 3
Speech Services & Therapy	36	Wetlands	4, 12
State Lake, River & Stream Bottoms	30	Wildlife Farm (Commercial)	16
State Land Sales/Leasing/Easements/ Right-of-Way	30	Workers' Compensation Regulation	27
State & School Bldg. Designs	8	X-ray Equipment (Diagnostic)	17
Stream Channel Alteration	4, 48		
Subdivision Approval (Sanitary)	25		
Substance Abuse Treatment Centers	21		
Subsurface Discharge of Wastewater (Injection Wells)	48		
Subsurface Sewage Treatments	13, 25		
Surveyors, Land	11		
Swimming Pools	25		

\*Specialty Water Pump, Appliance, Mobile Home

\*\* The National Forest office having jurisdiction in that area

\*\*\* City and County Clerk's Office

# Appendices

## Appendix 2 Agencies

- 1 **Idaho Board of Accountancy**  
1109 Main St., Suite 470  
P.O. Box 83720  
Boise, ID 83720-0002  
(208) 334-2490, fax: (208) 334-2615  
www.isba.idaho.gov  
slenon@isba.idaho.gov
- 2 **Idaho State Department of Agriculture**  
2270 Old Penitentiary Rd.  
Boise, ID 83712  
(208) 332-8500, fax: (208) 334-2170  
www.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  
kmerritt@idahoag.us
- 4 **U.S. Army Corps of Engineers**  
  
*Boise Regulatory Office*  
304 N. 8th St., Room 140  
Boise, ID 83702-5820  
(208) 345-2154, fax: (208) 345-2968  
  
*Coeur d'Alene Regulatory Office*  
c/o Idaho Panhandle National Forests  
3815 Schreiber Way  
Coeur d'Alene, ID 83815-8363  
(208) 765-7237 or (208) 765-7256  
Fax: (208) 765-7449  
  
*Idaho Falls Regulatory Office*  
900 N. Skyline Drive, Suite A  
Idaho Falls, ID 83402  
(208) 522-1645, fax: (208) 522-2994  
  
*Walla Walla District, Regulatory Office*  
201 N. 3rd Ave.  
Walla Walla, WA 99362-1876  
(509) 527-7150, fax: (509) 527-7823
- 5 **Athletic Commission**  
7600 W. Katsilometes Road  
Pocatello, ID 83204  
(208) 221-6534, fax: (208) 334-7844  
atc@ibol.idaho.gov  
www.ibol.idaho.gov/atc.htm
- 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  
www.idaho.gov/isb  
jbarker@isb.idaho.gov
- 8 **Idaho Division of Building Safety**  
1090 E. Watertower St.  
Meridian, ID 83642  
(208) 334-3950, fax: (208) 855-0768  
www.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 Section*  
317 W. Main St.  
Boise, ID 83735-0910  
(208) 332-3570, fax: (208) 334-6301  
www.labor.idaho.gov/wh  
wagehour@labor.idaho.gov

- 10 **Idaho Board of Dentistry**  
P.O. Box 83720  
Boise, ID 83720-0021  
(208) 334-2369, fax: (208) 334-3247  
[www2.idaho.gov/isbd/](http://www2.idaho.gov/isbd/)  
[info@isbd.idaho.gov](mailto:info@isbd.idaho.gov)
- 11 **Idaho Board of Professional Engineers and Professional Land Surveyors**  
5535 W. Overland Road  
Boise, ID 83705  
(208) 373-7210, fax: (208) 373-7213  
[www.ipels.idaho.gov](http://www.ipels.idaho.gov)  
[dave.curtis@ipels.idaho.gov](mailto:dave.curtis@ipels.idaho.gov)
- 12 **U.S. Environmental Protection Agency**  
*Idaho Operations Office*  
1435 N. Orchard  
Boise, ID 83706  
(208) 378-5746, fax: (208) 378-5744  
[www.epa.gov/r10earth/](http://www.epa.gov/r10earth/)
- 13 **Idaho Department of Environmental Quality**  
1410 N. Hilton  
Boise, ID 83706-1255  
(208) 373-0502, fax: (208) 373-0417  
[www.deq.idaho.gov](http://www.deq.idaho.gov)
- 14 **Idaho Department of Finance**  
P.O. Box 83720  
Boise, ID 83720-0031  
(208) 332-8000, fax: (208) 332-8099  
[finance.idaho.gov](http://finance.idaho.gov)  
[finance@finance.idaho.gov](mailto: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](http://www.doi.idaho.gov)  
Fire Marshal: [mark.larson@doi.idaho.gov](mailto:mark.larson@doi.idaho.gov)
- 16 **Idaho Department of Fish and Game**  
P.O. Box 25  
Boise, ID 83707-0025  
(208) 334-3700, fax: (208) 334-2148 /  
(208) 334-2114  
Idaho Relay Service (TDD): (800) 377-2529  
[www.fishandgame.idaho.gov](http://www.fishandgame.idaho.gov)  
[idfginfo@idfg.idaho.gov](mailto:idfginfo@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](http://www.fda.gov)  
[kathryn.kennedy@fda.gov](mailto:kathryn.kennedy@fda.gov)
- 18 **Idaho Geological Survey**  
*University of Idaho*  
P.O. Box 443014  
Moscow, ID 83844-3014  
(208) 885-7991, fax: (208) 885-5826  
[www.idahogeology.com](http://www.idahogeology.com)  
[igs@uidaho.edu](mailto:igs@uidaho.edu)
- 19 **Idaho Board of Registration for Professional Geologists**  
P.O. Box 83720  
Boise, ID 83720-0033  
(208) 334-2268, fax: (208) 334-5211  
<http://ibol.idaho.gov/geo.htm>  
[ibpg@ibpg.idaho.gov](mailto:ibpg@ibpg.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](http://www.idahoems.org)  
[IdahoEMS@dhw.idaho.gov](mailto: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](mailto: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  
(208) 334-2235, fax: (208) 334-2382  
hudsonr@dhw.idaho.gov

*Region V*

*South Central District Health Department*  
1020 Washington St. N.  
Twin Falls, ID 83301  
(208) 734-5900, fax: (208) 734-9502  
www.cdhd.idaho.gov  
scdinfo@phd5.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

*Region VI*

*Southeastern District Health Department*  
1901 Alvin Ricken Dr.  
Pocatello, ID 83201  
(208) 233-9080, fax: (208) 234-7169  
www.sdhdidaho.org  
spew@phd6.idaho.gov

25 **Idaho Public Health District Offices**

*Region I*

*Panhandle Health District*  
2195 Ironwood Court  
Coeur d'Alene, ID 83814  
Automated Info Line: (208) 748-0400  
(208) 415-5100, fax: (208) 415-5101  
www.phd1.idaho.gov  
jbock@phd1.idaho.gov

26

**U.S. Department of Homeland Security**

*Bureau of Customs and Border Protection*  
2873 W. Apollo St.  
Boise, ID 83705  
(208) 334-9062, fax: (208) 334-9058  
www.customs.gov

*Region II*

*North Central Health District*  
215 10th St.  
Lewiston, ID 83501  
(208) 799-3100, fax: (208) 799-0349  
http://idahopublichealth.com  
pguenthe@phd2.idaho.gov

27

**Idaho Industrial Commission**

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

*Region III*

*Southwest District Health*  
920 Main St.  
Caldwell, ID 83605  
(208) 455-5345, fax: (208) 455-5405  
www.publichealthidaho.com  
ggunders@phd3.idaho.gov

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) 334-2650 x 2112.

*Region IV*

*Central District Health Department*  
707 N. Armstrong Place  
Boise, ID 83704-0825  
(208) 375-5211, fax: (208) 327-8553  
www.phd4.idaho.gov  
tschmalz@phd4.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/](http://www.doi.idaho.gov/)
- 29 **U.S. Department of Justice**  
*Bureau of Alcohol, Tobacco & Firearms*  
251 E. Front St., Suite 204  
Boise, ID 83702  
(208) 334-1160  
[www.atf.gov/](http://www.atf.gov/)  
[atfmail@atf.gov](mailto:atfmail@atf.gov)
- 30 **Idaho Department of Lands**  
300 North 6th St., Suite 103  
P.O. Box 83720  
Boise, ID 83720-0050  
(208) 334-0200, fax: (208) 334-3698  
[www.idl.idaho.gov](http://www.idl.idaho.gov)  
[sterry@idl.idaho.gov](mailto:sterry@idl.idaho.gov)
- 31 **Idaho Department of Lands**  
*Board of Scaling Practices*  
3780 Industrial Ave. S.  
Coeur d'Alene, ID 83815  
(208) 769-1525, fax: (208) 769-1524  
[ebauer@idl.idaho.gov](mailto:ebauer@idl.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.id.blm.gov](http://www.id.blm.gov)  
[Web\\_Master\\_Idaho@blm.gov](mailto:Web_Master_Idaho@blm.gov)
- 33 **Idaho State Board of Medicine**  
1755 Westgate Dr.  
P.O. Box 83720  
Boise, ID 83720-0058  
(208) 327-7000, In-state: (800) 333-0073  
Fax: (208) 327-7005  
[www.bom.state.id.us](http://www.bom.state.id.us)  
[info@bom.state.id.us](mailto:info@bom.state.id.us)
- 34 **U.S. Mine Safety & Health Administration**  
300 Mallard Drive  
Boise, ID 83706  
(208) 334-1835, fax: (208) 334-1838  
[www.msha.gov](http://www.msha.gov)  
[jacobsen.ronald@dol.gov](mailto:jacobsen.ronald@dol.gov)
- 35 **Idaho State Board of Nursing**  
280 N. 8th St., Suite 210  
P.O. Box 83720  
Boise, ID 83720-0061  
(208) 334-3110 ext. 25, fax: (208) 334-3262  
[www2.state.id.us/ibn/ibnhome.htm](http://www2.state.id.us/ibn/ibnhome.htm)  
[lcoley@ibn.state.id.us](mailto:lcoley@ibn.state.id.us)
- 36 **Idaho Bureau of Occupational Licenses**  
Owyhee Plaza, 1109 Main St., Suite 220  
Boise, ID 83720-5642  
(208) 334-3233, fax: (208) 334-3945  
[www.ibol.idaho.gov](http://www.ibol.idaho.gov)  
[ibol@ibol.idaho.gov](mailto:ibol@ibol.idaho.gov)
- 37 **Idaho Outfitters and Guides Licensing Board**  
1365 N. Orchard, Room 172  
Boise, ID 83706  
(208) 327-7380, fax: (208) 327-7382  
[www.oglb.idaho.gov](http://www.oglb.idaho.gov)  
[licensing@oglb.idaho.gov](mailto:licensing@oglb.idaho.gov)
- 38 **Idaho Board of Pharmacy**  
3380 Americana Terrace, Suite 320, 83706  
P.O. Box 83720  
Boise, ID 83720-0067  
(208) 334-2356, fax: (208) 334-3536  
[www.idaho.gov/bop](http://www.idaho.gov/bop)  
[richard.markuson@bop.idaho.gov](mailto:richard.markuson@bop.idaho.gov)
- 39 **Idaho Public Utilities Commission**  
472 W. Washington, 83702  
P.O. Box 83720  
Boise, ID 83720-0074  
(208) 334-0300, fax: (208) 334-3762  
[www.puc.idaho.gov/](http://www.puc.idaho.gov/)  
[jean.jewell@puc.idaho.gov](mailto:jean.jewell@puc.idaho.gov)
- 40 **Idaho Real Estate Commission**  
633 North 4th St., 83702  
P.O. Box 83720  
Boise, ID 83720-0077  
(208) 334-3285, In-state: (866) 447-5411  
Fax: (208) 334-2050  
[www.irec.idaho.gov](http://www.irec.idaho.gov)  
[neal.bernklaus@irec.idaho.gov](mailto:neal.bernklaus@irec.idaho.gov)

- 41 **Idaho Secretary of State**  
450 North 4th St., 83702  
P.O. Box 83720  
Boise, ID 83720-0080  
General Info.: (208) 334-2300  
Business Entities: (208) 334-2301  
Uniform Commercial Code: (208) 334-3191  
Trademarks/Notary Public: (208) 334-2300  
www.sos.idaho.gov  
sosinfo@sos.idaho.gov
- 42 **U.S. Securities and Exchange Commission**  
*Pacific Regional Office*  
5670 Wilshire Blvd., 11th Floor  
Los Angeles, CA 90036-3648  
(323) 965-3998  
Fax: (323) 965-3815  
www.sec.gov  
losangeles@sec.gov
- 43 **Certified Shorthand Reporters Board**  
P.O. Box 83720  
Boise, ID 83720-0017  
(208) 334-2517  
www.idaho.gov/csr  
csr.office@csr.idaho.gov
- 44 **Idaho State Police**  
700 S. Stratford Dr., 83642  
P.O. Box 700  
Meridian, ID 83680-0700  
(208) 884-7000, fax: (208) 884-7090  
www.isp.state.id.us  
Alcohol Beverage Control:  
abc@isp.idaho.gov  
robert.clements@isp.idaho.gov  
Toll Free: 888-222-1360  
(208) 884-7060, fax: (208) 884-7096  
Brand Inspector:  
larry.hayhurst@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:  
tecia.ferguson@isp.idaho.gov  
(208) 884-7220, fax: (208) 884-7192  
Racing: jack.baker@isp.idaho.gov  
208) 884-7080, fax: (208) 884-7098  
Peace Officer Standards and Training (POST):  
larry.mcghee@post.idaho.gov  
Toll Free: 866-670-7678  
(208) 884-7250, fax: (208) 884-7295
- 45 **Idaho Tax Commission**  
*Mine License Tax Office*  
800 Park Blvd., Plaza IV, 83712  
P.O. Box 36  
Boise, ID 83722-0410  
(208) 334-7660, (800) 972-7660  
Fax: (208) 334-7846  
www.tax.idaho.gov or 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  
Commercial Drivers Licenses:  
lynn.rhodes@itd.idaho.gov  
Motor Carrier Registration:  
cvs@itd.idaho.gov  
Motor Carrier Permits:  
cvs@itd.idaho.gov  
Motor Carrier Over-legal Permits:  
cvs@itd.idaho.gov  
Dealers Licenses:  
daryl.marler@itd.idaho.gov  
or: peggy.anderson@itd.idaho.gov  
Driver Licensing:  
lynn.rhodes@itd.idaho.gov
- 48 **Idaho Department of Water Resources**  
322 E. Front St.  
Boise, ID 83720-0098  
(208) 287-4800, fax: (208) 287-6700  
www.idwr.idaho.gov  
idwrinfo@idwr.idaho.gov  
Stream Channel Alterations:  
erv.ballou@idwr.idaho.gov  
Dams Safety:  
mike.stubblefield@idwr.idaho.gov  
Water Rights:  
shelley.keen@idwr.idaho.gov  
Drilling and Wells:  
john.carlson@idwr.idaho.gov

- 49 **U.S. Department of Agriculture**  
1400 Independence Ave., SW  
Washington, DC 20250
- 50 **Idaho Aquaculture Commission**  
P.O. Box 790  
Boise, ID 83701  
(208) 334-2879  
aalbers@agri.idaho.gov
- 51 **Idaho State Liquor Dispensary**  
1349 E. Beechcraft Ct.  
Boise, ID 83716  
(208) 334-2533  
<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 **U.S. Department of Justice and Tobacco Tax and Trade Bureau (TTB)**  
1310 G Street NW, Suite 300  
Washington, DC 20220  
(202) 927-5000  
<http://www.ttb.gov>
- 54 **Federal Aviation Administration (FAA)**  
1601 Lind Ave, SW  
Renton, WA 98055  
(425) 917-6400  
<http://www.faa.gov>
- 55 **Idaho Division of Aeronautics**  
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**  
Mailstop AXS  
2401 Jefferson David Highway  
Alexandria, VA 22301  
<http://www.usdoj.gov/dea>
- 58 **Idaho State Lottery Commission**  
1199 Shoreline Dr., Suite 100  
Boise, ID 83702  
(208) 334-2600  
<http://www.idaholottery.com>
- 59 **Internal Revenue Service**  
550 W. Fort St.  
Boise, ID 83724-0041  
(208) 334-1445  
[www.irs.gov](http://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) 334-2650 x 2112.

# Appendices

## 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  
Office of Research Administration  
Albertson Library L153  
1910 University Dr.  
Boise, ID 83725-1135  
(208) 426-1574, fax: (208) 426-1048  
[www.boisestate.edu/research/](http://www.boisestate.edu/research/)

Idaho State University  
Office of Research  
921 S. 8th Ave.  
Campus box 8130  
Pocatello, ID 83209-8130  
(208) 282-2714, fax: (208) 282-4529  
[www.isu.edu/research/](http://www.isu.edu/research/)

University of Idaho  
Office of Technology Transfer  
Morrill Hall 414  
P.O. Box 443003  
Moscow, ID 83844-3003  
(208) 885-4550, fax: (208) 885-4551  
[www.uro.uidaho.edu](http://www.uro.uidaho.edu)  
[alisonn@uidaho.edu](mailto:alisonn@uidaho.edu)

Idaho National Laboratory (INL)  
P.O. Box 1625  
Idaho Falls, ID 83415-2203  
(208) 526-4845, fax: (208) 526-9917  
[www.inl.gov/techtransfer/](http://www.inl.gov/techtransfer/)



# Appendices



## 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.

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

- auctioneers' licenses (county treasurer)
- bridge and ferry tolls licenses (county treasurer)
- building permits, zoning issues
- 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](mailto: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.

# Appendices

## 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**  
International Trade and Domestic Market Development  
2270 Old Penitentiary Rd.  
P.O. Box 790  
Boise, ID 83701-0791  
(208) 332-8530, fax: (208) 334-2879  
[www.agri.idaho.gov](http://www.agri.idaho.gov)  
[ljohnson@idahoag.us](mailto:ljohnson@idahoag.us)

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.

### Business Information Centers

Boise  
Small Business Success Center  
250 S. 5th Street, Suite 300  
Boise, ID 83702  
(208) 472-5212, fax: (208) 472-5201  
[www.boisechamber.org](http://www.boisechamber.org)  
[bquintana@boisechamber.org](mailto:bquintana@boisechamber.org)

Spokane  
BIZStreet Resource Center  
801 W. Riverside Ave., Suite 240  
Spokane, WA 99201  
(509) 459-4118, fax: (509) 747-0077  
[www.bizstreetresourcecenter.biz](http://www.bizstreetresourcecenter.biz)  
[lfendrich@chamber.spokane.net](mailto:lfendrich@chamber.spokane.net)

Services: free to the public, these Centers provide resources for the start-up and expansion of businesses. Each Center makes available the latest in computer equipment, software, CD-ROM databases, video tapes and over 250 business start-up guides. The Centers also have a full library of other volumes on business-related topics, along with on-site counseling.

### Idaho Department of Commerce

700 W. State St.  
P.O. Box 83720  
Boise, ID 83720-0093  
(208) 334-2470, fax: (208) 334-2631  
[www.idahoworks.com](http://www.idahoworks.com)  
[info@business.idaho.gov](mailto:info@business.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 Business Network; international trade assistance; travel and tourism promotion; provision of economic and demographic information by the State Data Center; science and technology promotion; and financial assistance through use of Rural and Community Development Block Grants and Industrial Revenue Bonds.





Idaho Department of Labor  
317 W. Main St.  
Boise, ID 83735-0910  
(208) 332-3570, fax: (208) 334-6301  
[www.labor.idaho.gov](http://www.labor.idaho.gov)  
[info@labor.idaho.gov](mailto:info@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.

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  
Blackfoot, ID 83221-0009  
(208) 236-6713, fax: (208) 785-5036  
[www.labor.idaho.gov/blackfoot](http://www.labor.idaho.gov/blackfoot)  
[blackfootmail@labor.idaho.gov](mailto: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](http://www.labor.idaho.gov/boise)  
[boisemail@labor.idaho.gov](mailto:boisemail@labor.idaho.gov)

Bonnets Ferry  
6541 Main Street  
Bonnets Ferry, ID 83805-8521  
(208) 267-5581, fax: (208) 267-3797  
[www.labor.idaho.gov/bonnetsferry](http://www.labor.idaho.gov/bonnetsferry)  
[bonnetsferry@mail@labor.idaho.gov](mailto:bonnetsferry@mail@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](http://www.labor.idaho.gov/mini-cassia)  
[mini-cassiamail@labor.idaho.gov](mailto:mini-cassiamail@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](http://www.labor.idaho.gov/canyoncounty)  
[canyoncountymail@labor.idaho.gov](mailto:canyoncountymail@labor.idaho.gov)

Coeur d'Alene  
1221 West Ironwood Dr., Suite 200  
Coeur d'Alene, ID 83814-1402  
(208) 769-1558, fax: (208) 769-1574  
[www.labor.idaho.gov/cda](http://www.labor.idaho.gov/cda)  
[cdamail@labor.idaho.gov](mailto:cdamail@labor.idaho.gov)

Emmett  
2030 South Washington St.  
Emmett, ID 83617-9450  
(208) 364-7780, fax: (208) 365-6599  
[www.labor.idaho.gov/emmett](http://www.labor.idaho.gov/emmett)  
[emmettmail@labor.idaho.gov](mailto:emmettmail@labor.idaho.gov)

Grangeville  
305 North State St.  
P.O. Box 550  
Grangeville, ID 83530-0550  
(208) 983-0440, fax: (208) 983-0302  
[www.labor.idaho.gov/grangeville](http://www.labor.idaho.gov/grangeville)  
[grangeville@mail@labor.idaho.gov](mailto:grangeville@mail@labor.idaho.gov)

Hailey (Blaine County)  
513 North Main St., Suite 1  
Hailey, ID 83333-8417  
(208) 788-3526, fax: (208) 788-3041  
[www.labor.idaho.gov/blainecounty](http://www.labor.idaho.gov/blainecounty)  
[blainecountymail@labor.idaho.gov](mailto: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](http://www.labor.idaho.gov/idahofalls)  
[idahofallsmail@labor.idaho.gov](mailto: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](http://www.labor.idaho.gov/silvervalley)  
[silvervalley@mail.labor.idaho.gov](mailto:silvervalley@mail.labor.idaho.gov)

Lewiston  
1158 Idaho St.  
P.O. Box 1147  
Lewiston, ID 83501-1147  
(208) 799-5000, fax: (208) 799-5007  
[www.labor.idaho.gov/lewiston](http://www.labor.idaho.gov/lewiston)  
[lewistonmail@labor.idaho.gov](mailto: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](http://www.labor.idaho.gov/mccall)  
[mccallmail@labor.idaho.gov](mailto:mccallmail@labor.idaho.gov)

Meridian  
205 East Watertower Lane  
Meridian, ID 83642-6282  
(208) 364-7785, fax: (208) 895-8441  
[www.labor.idaho.gov/meridian](http://www.labor.idaho.gov/meridian)  
[meridianmail@labor.idaho.gov](mailto: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](http://www.labor.idaho.gov/moscow)  
[moscowmail@labor.idaho.gov](mailto:moscowmail@labor.idaho.gov)

Mountain Home  
1993 East 8th North  
Mountain Home, ID 83647-2333  
(208) 364-7788, fax: (208) 587-2964  
[www.labor.idaho.gov/mountainhome](http://www.labor.idaho.gov/mountainhome)  
[mountainhomemail@labor.idaho.gov](mailto: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](http://www.labor.idaho.gov/orofino)  
[orofinomail@labor.idaho.gov](mailto: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](http://www.labor.idaho.gov/payette)  
[payette@mail.labor.idaho.gov](mailto:payette@mail.labor.idaho.gov)  
Pocatello  
430 N. 5th Ave.  
P.O. Box 4087  
Pocatello, ID 83201-4087  
(208) 236-6710, fax: (208) 232-0865  
[www.labor.idaho.gov/pocatello](http://www.labor.idaho.gov/pocatello)  
[pocatellomail@labor.idaho.gov](mailto: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](http://www.labor.idaho.gov/rexburg)  
[rexburgmail@labor.idaho.gov](mailto:rexburgmail@labor.idaho.gov)

Salmon  
1301 Main St., Unit 1  
Salmon, ID 83467-0990  
(208) 756-2234, fax: (208) 756-4672  
[www.labor.idaho.gov/salmon](http://www.labor.idaho.gov/salmon)  
[salmonmail@labor.idaho.gov](mailto:salmonmail@labor.idaho.gov)

Sandpoint  
2101 W. Pine St.  
Sandpoint, ID 83864-9399  
(208) 263-7544, fax: (208) 265-0193  
[www.labor.idaho.gov/sandpoint](http://www.labor.idaho.gov/sandpoint)  
[sandpointmail@labor.idaho.gov](mailto: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](http://www.labor.idaho.gov/sodasprings)  
[sodaspringsmail@labor.idaho.gov](mailto: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](http://www.labor.idaho.gov/stmaries)  
[stmariesmail@labor.idaho.gov](mailto:stmariesmail@labor.idaho.gov)

Twin Falls (Magic Valley)  
420 Falls Avenue  
Twin Falls, ID 83301-5129  
(208) 735-2500, fax: (208) 736-3007  
[www.labor.idaho.gov/magicvalley](http://www.labor.idaho.gov/magicvalley)  
[magicvalley@mail.labor.idaho.gov](mailto:magicvalley@mail.labor.idaho.gov)

## Idaho Department of Environmental Quality

State Office  
1410 N. Hilton  
Boise, ID 83706-0417  
(208) 373-0502, fax: (208) 373-0417  
[www.deq.idaho.gov/](http://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 83706-2239  
(208) 373-0550, fax: (208) 373-0287

### Coeur d'Alene Regional Office

2110 Ironwood Pkwy  
Coeur d'Alene, ID 83814-2648  
(208) 769-1422, fax: (208) 769-1404

### Idaho Falls Regional Office

900 N. Skyline, Suite B  
Idaho Falls, ID 83402-1718  
(208) 528-2650, fax: (208) 528-2695

### Lewiston Regional Office

1118 "F" St.  
Lewiston, ID 83501-1986  
(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) 426-3875  
Fax: (208) 426-3877  
[www.idahosbdc.org](http://www.idahosbdc.org)  
[joanmeitl@boisestate.edu](mailto:joanmeitl@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

P.O. Box 16262  
Boise, ID 83715  
(208) 442-0823, fax: (208) 288-2966  
www.hbaonline.org  
info@hbaonline.org

Services: business and education scholarships, mentoring programs, business assistance referrals, bilingual business training, micro-loans, business plan preparation assistance and technical assistance. The Hispanic Enterprise Loan Program ties business training to small-unsecured loans.

## Idaho Hispanic Chamber of Commerce

Lucio Prado  
106 W. 43rd St.  
Garden City, ID 83714  
(208) 323-1337  
www.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  
astephen@pte.idaho.gov

## Regional Professional-Technical Schools

Boise State University  
Slland College of Applied Technology  
1910 University Dr.  
Boise, ID 83725  
(208) 426-1431, (800) 824-7017  
Fax: (208) 426-4135  
www.selland.boisestate.edu/  
sellandemss@boisestate.edu

Brigham Young University-Idaho  
College of Physical Sciences and Engineering  
525 South Center St.  
Romney 60  
Rexburg, ID 83460-0505  
(208) 496-1872, fax: (208) 496-5904  
www.byui.edu  
ringeld@byui.edu

College of Southern Idaho  
Instructional Dean  
315 Falls Ave., P.O. Box 1238  
Twin Falls, ID 83303-1238  
(208) 732-6454, fax: (208) 736-4785  
www.csi.edu  
cbond@csi.edu

College of Western Idaho  
5500 East University Way  
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  
www.eitc.edu  
trunes@eitc.edu

Idaho State University  
Workforce Training  
Campus Box 8380  
Pocatello, ID 83209  
(208) 282-3372, fax: (208) 282-2162  
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  
jimd@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.

Sage Community Resources  
125 E. 50th St.  
Garden City, ID 83714  
(208) 322-7033, fax: (208) 322-3569  
www.sageidaho.com/  
doutram@sageidaho.com

This office does not provide Small Business Administration 504 loan assistance. For help with the 504 program contact Capital Matrix at (208) 383-3473.

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  
susanne@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  
tina.daniels@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](http://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) 353-2811, 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  
1910 University Dr.  
Boise, ID 83725-1655  
(208) 426-3875, in-state:  
(800) 225-3815  
Fax: (208) 426-3877  
www.idahosbdc.org  
klabrum@boisestate.edu

**Idaho SBDC Subcenter Offices**

**Region I - Idaho SBDC**  
North Idaho College Workforce Training Center  
525 W. Clearwater Loop  
Post Falls, ID 83854-9400  
(208) 666-8009, fax: (208) 769-3223  
www.nic.edu/wft  
william\_jhung@nic.edu

**Region II - Idaho SBDC**  
Lewis-Clark State College  
Administration Building, Room 2A  
500 8th Avenue  
Lewiston, ID 83501  
(208) 792-2465, fax: (208) 792-2878  
www.lcsc.edu/isbdc  
jjorgens@lcsc.edu

**Region III - Idaho SBDC**  
Boise State University  
1910 University Drive  
Boise, ID 83725-1655  
(208) 426-3875, Instate: (800) 225-3815  
Fax: (208) 426-3877  
klabrum@boisestate.edu

**Region IV - Idaho SBDC**  
College of Southern Idaho  
Evergreen Bldg., Room C77  
315 Falls Avenue  
P.O. Box 1238  
Twin Falls, ID 83303-1238  
(208) 732-6450, fax: (208) 733-9316  
www.csi.edu/isbdc  
ashlrland@isu.edu

Region V - Idaho SBDC  
Idaho State University  
1651 Alvin Ricken Drive  
Pocatello, ID 83201  
(208) 232-4921, fax: (208) 282-4813  
www.eidevco.org  
dittmike@isu.edu  
Region VI - Idaho SBDC  
2300 N. Yellowstone  
Idaho Falls, ID 83401-1624  
(208) 523-1087, fax: (208) 528-7127  
woodrhon@isu.edu

Services: management consulting at no cost for profit-based small businesses; low-cost workshops geared toward starting and growing a small business; 10-12 week NxLevel Entrepreneurial Training program for feasibility analyses and business plan development; e-commerce planning and implementation; technology development and deployment assistance; and applied research.

**Center for Entrepreneurial and Economic Development**  
1904 E. Chicago St.  
Caldwell, ID 83605  
(208) 455-9650, fax: (208) 455-9653  
www.uidaho.edu/uiceed  
hdunn@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.

**Boise State University  
TECenter**  
John Glerum, Director  
5465 E. Terra Linda Way  
Nampa, ID 83687-1515  
(208) 562-3601, fax: (208) 562-3650  
www.bsutecenter.com  
jglerum@boisestate.edu

**TechConnect**  
General Information:  
www.idahotechconnect.com  
info@idahotechconnect.com

Rick Ritter, Director  
TechConnect West  
5465 E. Terra Linda Way  
Nampa, ID 83687-1515  
(208) 562-3700, fax: (208) 562-3650  
www.idahotechconnect.com  
rick.ritter@idahotechconnect.com

Renee Richardson  
TechConnect East  
Idaho Innovation Center  
2300 North Yellowstone  
Idaho Falls, ID 83401  
(208) 523 9898, fax: (208) 528-7217  
renee.richardson@idahotechconnect.com

Hank P. Artis, Director  
TechConnect North  
721 Lochsa St., Suite 10  
Post Falls, ID 83854  
(208) 262-2039  
Cell: (509) 868 6497  
hpartis@juno.com

Brandon Armstrong  
TechConnect South  
104 W. Main  
Jerome, ID 83338  
(208) 324-3455  
brandon.armstrong@idahotechconnect.com

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

**TechHelp**  
Generation Information:  
(208) 426-3767, (877) 426-3797  
Fax (208) 426-2185  
www.techhelp.org  
techhelp@boisestate.edu

Bill Mullane, Marketing Manager  
TechHelp – Southwest Idaho  
Boise State University  
1910 University Drive  
Boise, ID 83725-1656  
(208) 426-3689  
Fax: (208) 426-2185  
williammullane@boisestate.edu

David O’Connell, Manufacturing Specialist  
TechHelp – Eastern Idaho  
Idaho State University  
1651 Alvin Ricken Dr.  
Pocatello, ID 83201  
(208) 282-3928, fax: (208) 282-4813  
ocondavi@isu.edu

Gary Alvarado, Manufacturing Specialist  
TechHelp – North Idaho  
University of Idaho  
721 Lochsa St., Ste. 23  
Post Falls ID 83854  
(208) 262-2028  
Fax: 208-262-2029  
alvarado@uidaho.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

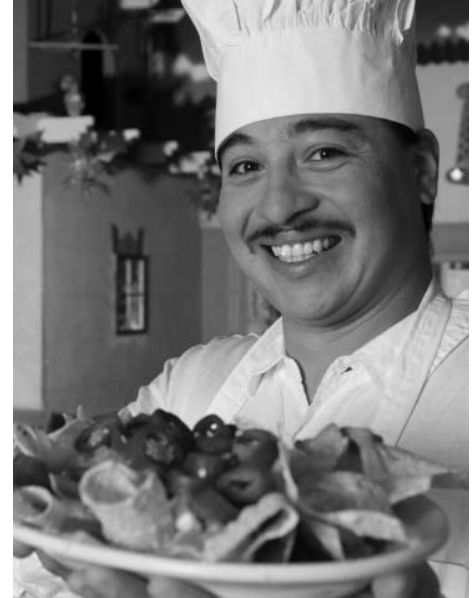
Disadvantaged Business Enterprise Program,  
Supportive Services Office  
Equal Opportunity Employment Office  
P.O. Box 7129  
Boise, ID 83707-1129  
(208) 334-4442, (800) 634-7790  
Fax: (208) 332-7812 or 332-4190  
www.itd.idaho.gov/civil/  
civilrights@itd.idaho.gov

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 in Business Program

Small Business Success Center  
250 S. 5th Street, Suite 300  
Boise, ID 83702  
(208) 472-5258, fax: (208) 472-5201  
www.boisechamber.org  
jpiper@boisechamber.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.



# Appendices

Fax or mail the completed form to:  
Idaho Department of Commerce  
P.O. Box 83720  
Boise, Idaho 83720-0093  
FAX (208) 334-2631

## Appendix 6 Document Order Form

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Forms and booklets listed on this page may be obtained from the Idaho Department of Commerce by placing a check mark next to the desired item, or log on to:  
[www.commerce.idaho.gov](http://www.commerce.idaho.gov) > Business > Publications > Forms needed for Starting a Business

### 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 \_\_\_\_\_





# Notes

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STATE OF  
**IDAHO**  
U.S.A.

Idaho Department of Commerce  
700 W. State Street • P.O. Box 83720 • Boise, Idaho 83720-0093  
208-334-2470 • [commerce.idaho.gov](http://commerce.idaho.gov)

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