Cascade City Clerk
P.O. Box 649
Cascade, ID 83611
208-382-4279

CITY OF CASCADE LOCAL OPTION TAX VOUCHER

All LOT Vouchers must be signed and
accompanied by State sales/use tax return to be valid.
Your tax payment is due by the 20th of the month.

Reporting Period	to	**1**	Total retail sales	
Your LOT Tax #		**2**	Less non taxable retail sales	
Your State Tax ID #		**3**	NET taxable retail sales (1 minus 2)	
Business License #		**4**	**1% LOTax (1% of line 3)**	
Business Name		**5**	Total lodging/occupancy related sales	
Business Phone		**6**	Less non-taxable lodging/occupancy sales	
Vendor Permit #		**7**	NET lodging/occupancy sales (6 minus 5)	
Vendor Name		**8**	**3% LOTax (3% of line 7)**	
Event Dates	Beg End	**9**	Total event admissions/fees collected	
Your tax payment is due on or before the 20th of the month following the reporting period. This return must be completed and submitted even though no tax may be due.		**10**	Less non-taxable event admissions	
		11	NET event admissions/fees collected	
		12	**LOTax (1% of line 11)**	
Sign, date and **attach a copy of your Idaho State Sales and Use Tax form 850 and/or 1150 for the same reporting period to this Cascade LOTax Voucher**. Forward copies along with your payment to the City Clerk at the above address.		**13**	Penalty ($10 or 5% of tax due. Whichever is greater)	
		14	Interest on past due balance (1% mo, 12% yrly)	
		15	**Subtotal interest and penalty**	
		16	**TOTAL DUE (add lines 4,8,12,15)**	

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

Signature | Date

See reverse of this form to make changes to your account.

Office Only ❑ State return recvd.

How to fill out your LOT Voucher

Reporting Period	will be the first of the month through the last day of the month. **Remittance of your LOT revenue is due** on the 20th of each month along with a copy o f your Idaho State * Tax Return. * *If you file quarterly **with the state; copies of the state return can be submitted at the end of the quarter** . However, monthly remittance of LOT to the City of Cascade is required.*
	For temporary vendor permits, your tax is due on the 20th day of the month following the last day of the event.
Retail Sales	the amount for line 1 should be the same as on your total state sales tax form 850, Idaho sales/use tax. the amount for line 2 should be for **the sale of a single item** $1,000.00 and over. *Effective 01/01/2027 Groceries are not subject to the 1% LOT tax per Ordinance #744, Section 3 amending Section 4-8-1.*
Lodging/Occupancy Related Sales	the amount for line 5 should be the same as on your state sales tax form 1150, travel/convention tax. the amount for line 6 should be for **a single day occupancy rate** charged at $1,000.00 and over.
Event Admissions/Fees Collected	the amount for line 9 should be for qualifying admission, participation or spectator fees collected. the amount for line 10 should be for **a single admission, participation or spectator fee** of $1,000 and over.
If you have no sales to report	enter -0- on the appropriate line and submit a LOT voucher for "Zero" sales.
Submitting Your Payment	Sign, attach copies of the appropriate state tax form/s and remit payment to the City Clerk's office.

Please make the following changes to my account:

❑ Cancel permit ❑ Phone number change

❑ Final return ❑ Mailing address change

Phone number 1 _____

Phone number 2 _____

Mailing address _____

_____

_____

Notes _____

_____

_____ | _____

Signature | Date

Notes:

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Office Only	
Date updated	_____
Changed by	_____