

Idaho Department of Labor
 Unemployment Insurance Compliance Bureau
 Tax Support | Phone: (208) 332-3576
 Web: labor.idaho.gov



CORPORATE OFFICER EXEMPTION FORM

This form must be completed, signed, and returned to the Idaho Department of Labor before the corporate officer listed below is exempt from reporting his/her wages for state unemployment insurance tax purposes.

Exemption is not valid unless the corporate officer requesting to be exempt signs the form. The form must be received or post-marked on or before March 31st to be effective in the current year.

You may return the form via Employer Portal secure messaging, fax to 208-334-6301, or mail to Idaho Department of Labor, ATTN Tax Support, 317 W. Main St., Boise, Idaho 83735-0760.

The following must be true for the corporate officer:

<u>Private Corporation</u>	<u>Public Corporation</u>
<ul style="list-style-type: none"> Voluntarily agrees to be exempted from coverage 	<ul style="list-style-type: none"> Is voluntarily elected or voluntarily appointed in accordance with the articles of incorporation or the bylaws of the corporation
<ul style="list-style-type: none"> Is a shareholder 	<ul style="list-style-type: none"> Is a shareholder
<ul style="list-style-type: none"> Exercises substantial control in the daily management of the corporation 	<ul style="list-style-type: none"> Exercises substantial control in the daily management of the corporation
	<ul style="list-style-type: none"> Whose primary responsibilities do not include the performance of manual labor

Refer to [Idaho Code §72-1352A\(1\)](#).

Employer Information

Unemployment Insurance Tax Account Number (EAN): _____

Federal Employer Identification Number (FEIN): _____

Legal Business Name: _____

DBA: _____

Corporate Officer Information

Officer's Name: _____ Officer's SSN: _____

Officer's Title: _____ Officer's Phone: _____

Date Exemption to be Effective: _____ Officer's % of Ownership: _____

This exemption is only for Idaho's unemployment insurance tax purposes and does not exempt the individual from federal unemployment insurance (FUTA) coverage. Exempting a corporate officer may result in an increase in the amount you pay for FUTA tax.

 Corporate Officer's Signature

 Date

 Print Name of Preparer

 Preparer's Phone