

Idaho Department of Labor

Unemployment Insurance Compliance Bureau

Tax Support | Phone: (208) 332-3576

Web: labor.idaho.gov

**PEO LETTER OF INTENT FORM**

This form is for new Idaho clients joining a PEO, existing PEO clients beginning operations in Idaho, and existing PEO clients with newly hired Idaho employees. If you need access to the client's account in the Employer Portal, you must complete the Employer Portal Authorization form.

All clients are required to complete an [Idaho Business Registration](#) upon joining a PEO, regardless of whether the PEO is reporting for the client under the PEO's unemployment insurance tax account or under the client's unemployment insurance tax account. Failure to complete an Idaho Business Registration may result in a \$500 penalty.

This form must be completed, signed, and returned to the Idaho Department of Labor within 180 days of the first Idaho employee paycheck date with the PEO. If this form is received after the deadline, the PEO will be required to report the client under the client's unemployment insurance tax account. Refer to [Idaho Code §72-1351\(5\)](#).

PEO		Client	
Name:		Name:	
DBA:		DBA:	
Address:		Address:	
City, State, Zip:		City, State, Zip:	
FEIN:	EAN:	FEIN:	EAN:

Please choose one of the following:

- ☐ 1. Report the client **under the PEO's account** and transfer the client's experience rate.

For this option, the PEO is required to have an unemployment insurance tax account. The client will need to complete an Idaho Business Registration as well as a PEO Letter of Intent form. Once the client's unemployment insurance tax account is set up and the Department has the signed PEO Letter of Intent form, the client's account will be closed and transferred into the PEO's account. From then on, the PEO will report for the client under the PEO's account.

- ☐ 2. Report the client **under the client's account**.

For this option, the PEO is not required to have an active unemployment insurance tax account in Idaho. Instead, the client will need to complete an Idaho Business Registration as well as a PEO Letter of Intent form. Once the client's unemployment insurance tax account is set up and the Department has the signed PEO Letter of Intent form, a note is recorded on the client's account stating that the PEO is reporting on behalf of the client. From then on, the PEO will report for the client under the client's account.

This is to inform the Idaho Department of Labor that the PEO and the above-named client have signed an agreement to enter a co-employer relationship effective _____.

Idaho Employee Start Date with PEO: _____

First Idaho Employee Paycheck Date with PEO: _____

Number of Idaho Employees, Including Corporate Officers: _____

PEO's FEIN: _____
Client's FEIN: _____

Does the client have employees excluded from the PEO arrangement? ☐ Yes ☐ No

- Any employees excluded from the PEO arrangement or hired by the client external to the PEO arrangement are covered for unemployment insurance tax purposes and must be reported under the client's account.

Client Information

Type of Business:	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation	
	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Non-Profit	
If an LLC, how have you chosen to be taxed for income tax purposes?	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation	<input type="checkbox"/> S Corporation
Physical Address (in Idaho):				
Business Phone:		Fax:		
Contact Name:		Contact Title:		
Contact Phone:		Contact Email:		

Owner/Officer Name	Title	% Owned	Address of Residence	SSN and Phone
				SSN:
				Phone:
				SSN:
				Phone:
				SSN:
				Phone:
				SSN:
				Phone:
				SSN:
				Phone:
				SSN:
				Phone:

Have the Idaho corporate officers completed a Corporate Officer Exemption form? ☐ Yes ☐ No

Are the Idaho corporate officers planning to complete a Corporate Officer Exemption form? ☐ Yes ☐ No

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.

PEO's Signature

Client's Signature

Date

Date