



Sales Tax Audit  
PO Box 36 • Boise ID 83722-0410  
11321 W Chinden Blvd, Boise ID 83714-1021

December 12, 2024

Permit Number: 002805130-08

BOISE CASCADE WOOD PRODUCTS LLC  
PO BOX 50  
BOISE ID 83728-0050

**DIRECT PAY AUTHORITY  
EXPIRES JANUARY 31, 2030**

A Direct Pay Authorization is hereby granted to **BOISE CASCADE WOOD PRODUCTS LLC**.

This authorization isn't an exemption; it changes the process for remitting Idaho sales tax. It's an agreement that requires you as the holder of the Direct Pay Authorization to pay all applicable Idaho sales tax directly to the Idaho State Tax Commission rather than to your vendors.

Vendors with a copy of this Direct Pay Authorization shouldn't collect sales tax on sales of tangible personal property to BOISE CASCADE WOOD PRODUCTS LLC.

The Idaho State Tax Commission can revoke this Direct Pay Authorization if you (the authorization holder) don't meet these conditions:

1. Only you can use this Direct Pay Authorization and it **isn't** transferable.
2. You must give a copy of this Direct Pay Authorization to your vendors.
3. You must use this Direct Pay Authorization to purchase **all** tangible personal property and **only** tangible property.
4. You can't use this Direct Pay Authorization for taxes on lodging accommodations, campground accommodations, taxable services, or admissions. You must pay all taxes related to these sales directly to the vendor.
5. You can't use this Direct Pay Authorization when engaging contractors improving real property. You might be liable for sales tax on any tangible personal property, purchased under this agreement, to be incorporated into real property.
6. You must pay all sales tax due to the State of Idaho under this agreement directly to the Idaho State Tax Commission according to the Idaho Sales Tax Act and Idaho Sales and Use Tax Administrative Rule 35.01.02.112.

Direct Pay Authorization holders should contact the Idaho State Tax Commission at (208) 334-7660 with any questions.

**Robert Foster | Bureau Chief**  
Idaho State Tax Commission | Sales & Fuels Tax Audit