

- a. The date of purchases and tax reporting period. (7-1-97)
- b. The name and address of the oilseed seller and purchaser. (7-1-97)
- c. The net weight of the oilseed sold in pounds or hundredweights. (7-1-97)
- d. The total amount of tax deducted from Idaho oilseed producers by the purchaser. (7-1-97)
- e. The total amount of tax due the Commission. (7-1-97)

03. Late Payment Penalty (As specified in Title 22, Chapter 47, Section 22-4716(4), Idaho Code). Any person or firm who makes payment to the Commission at a date later than prescribed by law, shall be subject to a late payment penalty of twelve percent (12%) per annum on the amount due. (7-1-97)

011. -- 499. (RESERVED)

500. REFUND APPLICATIONS.

01. Assessment Refund In accordance with Title 22, Chapter 47, Section 22-4717, Idaho Code, any seller may request from the Commission in writing, within thirty (30) days after payment thereof, a refund of all or any portion of an assessment levied on oilseed and paid by such seller. Sellers requesting an oilseed assessment refund, as specified in Title 22, Chapter 47, Section 22-4717, Idaho Code, shall be required to complete and return a refund application form (Form Number 2) to the Commission office no later than thirty (30) days after payment of the assessment. Form Number 2 will be available through the Commission office. Written requests for refund application forms must be sent to the Commission office. (7-1-97)

02. Refund Application Form Number 2. Form Number 2 shall, at a minimum, require the following information from the applicant: (7-1-97)

- a. The applicant's name and address. (7-1-97)
- b. The applicant's federal tax identification number. (7-1-97)
- c. The first purchaser or lender who deducted the assessment from the applicant's settlement. (7-1-97)
- d. The applicant's date of settlement. (7-1-97)
- e. The hundredweight of oilseed sold by the applicant. (7-1-97)
- f. The dollar amount of oilseed assessment deducted from the applicant's settlement. (7-1-97)
- g. The applicant shall enclose evidence with the application proving the oilseed assessment was deducted by providing a copy of the invoice (Form Number 1) for which the refund is claimed. In the absence of a copy of the invoice, the Commission may, but is not required to, accept other satisfactory evidence of payment. (7-1-97)

501. -- 999. (RESERVED)

