Intrepid Potash, Inc.

Form 8-K

December 04, 2012

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of report (Date of earliest event reported): December 4, 2012

Intrepid Potash, Inc.

(Exact name of registrant as specified in its charter)

Delaware 001-34025 26-1501877 (State or other jurisdiction (Commission (IRS employer of incorporation) file number) identification no.)

707 17th Street, Suite 4200 Denver, Colorado 80202

(Address of principal executive offices, including zip code)

(303) 296-3006

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2 below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 210.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Events

On December 4, 2012, Intrepid Potash, Inc. issued a press release announcing that its Board of Directors has declared a special cash dividend on its common stock of \$0.75 per share. The dividend is payable on December 27, 2012, to all stockholders of record at the close of business on December 17, 2012. A copy of this press release is filed as Exhibit 99.1 to this report.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit No. Description

99.1 Press Release of Intrepid Potash, Inc. dated December 4, 2012.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

INTREPID POTASH, INC.

Dated: December 4, 2012 By: /s/ Martin D. Litt

Martin D. Litt

Executive Vice President, General Counsel and

Secretary

EXHIBIT INDEX

Exhibit No. Description

99.1 Press Release of Intrepid Potash, Inc. dated December 4, 2012