

Excise Tax Division Newsletter
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This publication is not an official taxability ruling. Your specific facts must be reviewed in detail before we can make official taxability rulings. Please direct your written inquiries for such rulings to the department at the address or fax number listed above. Or e-mail your inquiry to: dor_taxability@wyo.gov Please be sure to include all pertinent facts in your inquiry. We will respond with written guidance for your particular business transactions.

Tax Rate Changes:

Present:

Effective with the tax return quarter beginning October 1, 2016 there will be the following sales, use, and lodging tax rate changes in Wyoming.

- Effective October 1, 2016 the lodging tax rate in the Town of Lusk will increase to 3%, as voters of the Town of Lusk voted to approve an increase of the lodging tax rate.

Future:

Future Tax Rate Changes:
Pursuant to W.S. 39-15-207(c) and 39-16-207(c) notice is given of the following future tax rate changes.

The Department is not aware of any sales, use or lodging tax rate changes for the quarter beginning January 1, 2017.

It is prudent to periodically check DOR's website for notices of tax rate changes. It is possible to have rate changes effective January 1, 2017 which the Department has not yet been notified. Access our tax rate charts on line at <http://revenue.wyo.gov>. From the Home page, find the "Excise (Sales & Use) Tax Division, click on "Publications" click on Sales & Use Tax Rate Charts. Additionally, there is a Zip Code Directory which combines a listing of all zip codes in Wyoming with the associated sales tax rates. This document is in an Excel format. Please Note: Sales tax rate charts are only updated as rate changes occur.

Vendors Collecting Incorrect Sales Tax Rates:

The Department has received numerous calls from taxpayers reporting that vendors are collecting the incorrect sales tax rate on their purchases. Vendors please be advised, Wyoming has not had a sales tax rate change since October 2015. The rate change noted above only effects the rate to be collected on sales of lodging services to transient guests. Vendors are responsible to ensure they are collecting the correct rate of sales tax on their sales. When tax is erroneously collected and submitted to

the Department, it may only be refunded to the vendor when the vendor has refunded to the taxpayer who originally paid the sales tax.

Request for Updated Information:

The Department is constantly looking for methods to increase efficiencies and reduce costs. One of the biggest obstacles we have is increased postage expenses trying to locate vendors with outdated information, such as a mailing address or other contact information. This is especially true for vendors that only file a sales tax return annually and those vendors who file using DOR's electronic filing system. Therefore, we are asking for your help to ensure that your contact information on file is current and correct. If your mailing or location address has changed recently, you have a new business contact person, or your business has experienced other significant changes, please be sure to notify the Department by completing a "Tax Account Update" form. This form is available on DOR's website at <http://revenue.wyo.gov>. From the home page locate the "Excise (Sales & Use) Tax Division," click on "Forms" and select "Tax Account Update Form." This form may be returned by mail, by faxing it to (307)777-3632 or by e-mail to dor@wyo.gov. WYIFS filers may complete these changes right on the WYIFS system. Upon logging on to the WYIS system, click on the "Sales/Use Tax" box, select the license number you wish to update, and then select "License Management." Any changes made under license management will change/update the information on the license itself. From the "License Management" menu you are able to update license information, for example, change the mailing or location address, update the business name, update phone numbers, etc.

Wyoming Prepaid Wireless Return (Form 91-1):

Have you received a Prepaid Wireless Tax Return and don't know why? This form is being sent to all vendors selling prepaid wireless communications access, and to all vendors that did not reply to DOR's many attempts to determine those vendors selling prepaid wireless communication access. If you have received this return and do not sell prepaid wireless communications access, please indicate that on the form and return it to the Department. Upon receipt, the Department will cancel your prepaid license and ensure no further returns will be sent. Failure to inform the Department that you do not sell prepaid wireless communications access will result in the continued requirement of filing the form 91-1.

For information on what prepaid wireless communications access tax applies to, or for instructions on completing the Form 91-1, please see DOR's website at <http://revenue.wyo.gov> Once on the home page, locate the "Excise (Sales & Use) Tax Division," click on "Publications" select "Sales and Use Tax Bulletins," then choose "Prepaid Wireless."

Submitting Returns Via WYIFS:

If you have experienced issues submitting your return via WYIFS, it could be your browser. If you have updated your computer to "Windows 10" the browser provided is "Edge." This browser does not work with our electronic filing system. Typically the figures you enter are correct but because of the issues with the browser, you will receive an error indicating your figures do not calculate. We are working to try and fix the compatibility issue. However, it is best to use a browser that is already compatible with DOR's system, such as IE, Chrome, or Firefox.

Another reported issue is problems printing a PDF copy of the return once it has been submitted. This may be because the document is not opening

Adobe as a PDF. Follow these instructions for changing the setting on your computer to open the document as a PDF file:

1. Right click on any PDF document already on your computer.
2. Click on "Properties" and under "Open With" click on "Change"
3. Select "Adobe" from the list and click "OK"
4. Verify that Adobe opens all PDF files.

Educational Webinars:

The Department has the following Sales/Use Tax Webinars scheduled:

- Oil & Gas Industry; September 15, 2016.
- Mining Industry; September 29, 2016.
- Lodging Industry; October 13, 2016.
- General Sales/Use Tax; October 27, 2016.
- Construction Industry; November 10, 2016.
- Manufacturing Industry; November 17, 2016.
- General Sales/Use Tax; December 8, 2016.
- Oil & Gas Industry; December 15, 2016.
- Agricultural Industry; January 12, 2017.
- Lodging Industry; January 26, 2017.

The webinar schedule is posted to DOR's website. Look for the "What's New" column and select "Excise Tax Webinar Schedule." Click on the webinar of interest to view the specific webinar details. We also present webinars tailored to your specific business. Please email your request for a webinar to dor_taxability@wyo.gov and provide the specific details of your business. Also include convenient dates for the Department's presentation. We will contact you to work out the details.

Educational Material Available On-Line:

In addition to the above mentioned webinars, numerous education materials are available on our web site to assist vendors with questions. Two new Tax Tutorials are posted to assist

vendors in completing sales tax returns. To view these tutorials, locate the "Excise (Sales & Use) Tax Division" on the left hand side of the home page. Click on "Tax Tutorials" and select either "Tax Form 41-1" for monthly and quarterly filers, or "Tax Form 42-1" for annual filers. Additionally, various bulletins are posted to benefit vendors in answering questions related to what is subject to sales tax, and what exemptions may be available, in general. The publications are designed for specific industries, and discuss in detail how tax applies, as well as exemptions available to specific industry types.

Taxability Questions? Get it in Writing:

The Department also provides written taxability determinations. Any vendors with questions regarding applying sales/use tax to a specific business or situation are encouraged to write the Department with their questions. The Department will issue a written response to the vendor's specific questions. When submitting the information please supply as much detail as possible to alleviate the possibility of delays caused by requests from the Department for additional information. Please e-mail your questions to dor_taxability@wyo.gov or fax to the attention of Education & Taxability Section at 307-777-3632.

Field Offices:

The area code prefix is 307 for all of our field offices.

Casper	266-3621
Cheyenne	777-5211
Gillette	682-6061
Riverton	856-1185
Laramie	742-4207
Powell	754-2686
Rock Springs	382-4531
Sheridan	674-8559
Jackson	734-9354
Torrington	532-5566