



VENDOR MANUAL



Compliance through Education



State of Wyoming
Department of Revenue

Excise Tax Division



VENDOR MANUAL

Updated June 2014

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Authority

The Excise Tax Division of the Wyoming Department of Revenue administers sales/use taxes for the state of Wyoming, pursuant to Wyoming Statutes 39-15-101 through 39-16-311. The Department of Revenue Rules that accompany the sales/use tax statutes are Chapter 2 - Sales and Use Tax.

Message from the Administrator

Welcome to the Wyoming Department of Revenue Excise Tax Division. As a vendor, you are entering a partnership with the Department to collect and remit sales and use tax for the people of Wyoming. The Department is committed to making the collection and remittance of sales and use tax as simple and uncomplicated as possible for our vendors. As part of this commitment, the Department is presenting this vendor manual containing basic information and instructions to aid in your compliance with Wyoming's sales and use tax laws.

The collection and remittance of sales and use tax is a trust relationship. The people of Wyoming are entrusting you with the tax dollars they pay when purchasing your products and services. It is your responsibility to ensure the correct tax is collected and paid to the Department for distribution to the appropriate governing entities. We at the Department are here to support you and provide whatever assistance you need in fulfilling this responsibility.

Please read this manual carefully. Should you have any questions, please contact the Excise Tax Division. We look forward to working with you and good luck in your endeavor!



Kim E. Lovett, Administrator

Excise Tax Division

Wyoming Department of Revenue

Excise Tax Division Contact Information

The area code for all Wyoming telephone numbers is (307). Please call the Regional Service Area that serves your business location for assistance with your account.

Main Telephone Number 777-5200
FAX Number 777-3632

Regional Service Area Numbers:

Region 1 777-5541

Serving Laramie, Fremont, Hot Springs Counties in Wyoming. States of Alabama, Alaska, Arizona, California, Colorado, Connecticut, Delaware, Dist. Of Columbia, Louisiana, Maryland, Massachusetts, Minnesota, Missouri, Montana, Ohio, Oregon, and Virginia.

Region 2 777-5542

Serving Big Horn, Park, Campbell, Crook, Weston, Sheridan, Johnson, and Washakie Counties in Wyoming. States of Hawaii, Idaho, New Mexico, South Carolina, and Texas.

Region 3 777-5543

Serving Natrona, Albany, Carbon, Converse, Goshen, Niobrara and Platte Counties in Wyoming. States of Florida, Illinois, Indiana, Iowa, Kentucky, Michigan, Nebraska, New Hampshire, Tennessee, Wisconsin, and all other Countries.

Region 4 777-5544

Serving Sweetwater, Uinta, Sublette, Lincoln, and Teton Counties in Wyoming. States of Arkansas, Canada, Georgia, Kansas, Maine, Mississippi, Nevada, New Jersey, New York, North Carolina, North Dakota, Oklahoma, Pennsylvania, Rhode Island, South Dakota, Utah, Vermont, Washington, and West Virginia. Cigarette wholesalers.

Field Representatives' Offices:

Casper	800 Werner Court Ste 145	266-3621
Cheyenne	122 West 25 th Street, 2W	777-5211
Gillette	551 Running W Ste 402	682-6061
Jackson	125 East Pearl Ave, #B-6	734-9354
Lander	277 Main Street, Ste 2	332-3370
Laramie	121 E Grand Ave, Ste 212	742-4207
Powell	1201 East 7 th Street	754-2686
Rock Springs	2441 Foothill Blvd, Ste 102	382-4531
Sheridan	303 S. Main Street	674-8559
Torrington	1618 East M Street	532-5566

Taxability and Exemption Inquiries 777- 2459

Vendor Operations Manager 777- 5203

Education & Taxability Manager 777- 5293

All Other Inquires 777- 5200

Website <http://revenue.wyo.gov>

Introduction

Welcome from the Excise Tax Division of the Wyoming Department of Revenue. The purpose of this manual is to educate newly licensed vendors of their legal responsibilities as vendors and how to comply with those responsibilities. This manual is the first step in a continuum of education that is available to you. Other educational opportunities include:

- Reading our vendor newsletter, *Taxing Issues*. It is mailed to you on a quarterly basis with your return. Our newsletters are also available on our web site: <http://revenue.wyo.gov>. **Please note that this publication is our primary method of notifying vendors of upcoming sales/use tax rate changes.**
- Reading taxability publications and bulletins available on our web site.
- Reading statutes and rules also available on our web site.
- Attending a free tax education seminar.
- Submitting written taxability questions specific to your business for our written determinations. You may e-mail your specific questions to dor_taxability@wyo.gov

In addition to website access, we have made copies of this publication and our rules available to public libraries, town halls and county treasurers throughout Wyoming. We also have field representatives throughout Wyoming. Should you have questions, you may contact us using the phone numbers shown on the previous page. You may also go to the "Contact Us" link on our web site for key e-mail addresses to use when directing your questions to the applicable region or service area. You are our customer. We work to serve you and to make the process as convenient as possible for you.

In this manual we address basic licensing issues, as well as matters about collection and remittance of sales and use taxes. We

explain the difference between sales and use taxes. We discuss how you document exempt transactions. We cover events that are taxable, as well as those that are exempt. We talk about issues associated with refunds and compliance. Lastly, we have included important definitions and frequently asked questions. Where appropriate, the manual contains examples of sales/use tax calculations to aid your understanding of the subject matter.

What is sales/use tax?

Sales tax is an excise tax or tax on consumption which is applied to retail sales, leases of tangible personal property, admission fees and some services which are subject to taxation per Wyoming law. The purchaser pays the tax to the vendor. Vendors must have a license and are responsible for collecting and remitting the tax to the state. To understand what is actually taxable, it is necessary to understand what tangible personal property is.

Tangible personal property is defined in part as personal property which may be seen, weighed, measured, felt, touched or which is in any other manner perceptible to the senses.

Use tax is complementary to the sales tax and is applied to out-of-state purchases. Use tax helps place Wyoming merchants on an equal footing with out-of-state vendors who are not required to collect Wyoming's sales tax. Please note there are some out-of-state vendors that are required to collect the Wyoming sales tax. Those purchases would not be subject to the use tax. Consumers making purchases outside the state must pay use tax if:

1. No sales tax is paid at the time of purchase. For example, if you make a retail purchase of tangible personal property in a state which does not impose a sales tax and the property is destined for storage, use or consumption in Wyoming, you owe use tax at the rate in effect in the municipality where you use, consume or store the property. Case in point, you purchase a computer in another state for use in your office in Wyoming.

2. Another state collected tax sales at a lower tax rate than the rate in effect in the Wyoming municipality of usage. For example, you pay 4% sales tax on a retail purchase of tangible personal property in a state other than Wyoming. The use tax rate in effect in the municipality where you'll use your purchase is 6%. You owe 2% use tax on that purchase to Wyoming. You must remit this use tax amount directly to the Excise Tax Division of the Department of Revenue. As a licensed vendor, you must report your use tax liability on your tax return.

Individuals are subject to use tax as well. As provided by Wyoming law individuals are required to remit the appropriate tax on any untaxed or under-taxed purchase. Individuals may report the use tax on a form available on our website or upon request from the Department.

Wyoming's state sales tax rate is four percent (4%). In addition, the 23 counties may impose two optional taxes, either for general or specific purposes. Each option tax is limited to a maximum of two percent (2%) and must be approved by a majority of the voters of that county. Counties may also impose an option tax for economic development purposes which may not exceed 1%. The combined option taxes are capped at three percent (3%). Wyoming law also allows cities, towns, and counties to impose a local option lodging tax of not more than four percent (4%). Finally, special resort districts may impose an additional sales/use tax of not more than three percent (3%).

Who must license as a vendor?

Any person who meets the following definition of a vendor must license to collect and remit sales tax. Wyoming Statute (W.S.) 39-15-101 (a)(xv) states:

"Vendor" means any person engaged in the business of selling at retail or wholesale tangible personal property, admissions, or services, which are subject to taxation. "Vendor" includes a vehicle dealer as defined by W.S. 31-

16-101(a)(xviii).

Please note that this definition encompasses those who open an online business in Wyoming. If your business is providing taxable products or services, you must obtain a sales/use tax license and follow all statutes that apply to a store front business.

How do I become a licensed vendor?

You must submit a license application and a one-time license application fee of sixty dollars (\$60.00). The application is available on our website, and at field representatives' offices, and can be mailed, faxed or emailed upon request.

You may also apply online from a secured site; <https://excise-wyifs.wy.gov>. Once you register as an online user, (completing your user name and password and receiving a PIN number from the Department) you may apply online and complete the prescribed returns online.

The application must be completed in its entirety; none of the questions are optional. Once we receive a properly completed application, we strive to send your sales/use tax license within ten business days. The license acknowledges that you have the legal authority to collect and remit sales tax on the State of Wyoming's behalf, and must be displayed where your customers can see it.

NOTE: A sales/use tax license is an agreement between your business and the State of Wyoming. As part of that agreement, you must send in completed sales/use tax returns at the prescribed times. Even if you have no sales or taxes to report, you must still remit the completed return in a timely manner. Failure to do so will result in late filing penalties, interest, and in extreme cases, a lien filed against your business. If you have difficulties filing your return before the due date, contact us immediately a phone call or email can help us keep your account in good standing.

How do I collect / accrue sales / use tax?

Sales tax is due at the end of the month following the end of your filing period. Sales tax is due when the sale takes place, and is not based on when the vendor receives payment. The standard for sales tax remittance is on an accrual basis (as the sale occurs) rather than a cash basis.

Determining the proper rate to charge

Wyoming Statutes requires the collection of sales tax on any retail sales of tangible personal property, taxable admissions and for the sale of specifically identified taxable services in this state. We will first address sales of tangible personal property followed by sale of services. A sale is deemed to have occurred when "possession" passes for consideration. In determining the appropriate tax rate to charge you must ascertain where "possession" of the property passes from the seller to the buyer.

The time and place of sale shall determine the applicable tax rate to charge on your sales. Any sales made at the vendor's business location are taxed at the rate in effect in the location of the vendor's business. If the property sold is to be shipped to the purchaser (regardless of the shipping terms) located in another Wyoming county, the appropriate tax to charge is the tax rate in effect in the county of the purchaser. If the property is shipped to a location outside the state of Wyoming, sales tax is not due in Wyoming. The State of Wyoming views this as an interstate sale and is subject to the applicable taxes in the state where the property is destined.

For taxable services performed in Wyoming the rate in effect in the county where the customer receives first use of the service is the applicable tax rate to charge. For example: A customer located in Cheyenne, WY (Laramie County) ships their game animal to a taxidermist for mounting in Sheridan, WY (Sheridan County). The taxidermist completes the service then ships the trophy back to the customer in Cheyenne, WY (Laramie County). The

sales tax is sourced/based on where the customer receives first use of the service. i.e. Laramie County.

If the trophy animal was shipped to the customer outside the state of Wyoming the Wyoming vendor would not charge Wyoming tax as the customer received the service outside of our taxing jurisdictions.

In another example: A Wyoming customer ships a printer to a repair shop located in South Dakota. If the South Dakota vendor is licensed to collect Wyoming sales tax, the vendor collects Wyoming sales tax based on the current rate in effect in the Wyoming County where the customer receives first use of the repaired printer. If the South Dakota vendor is not a Wyoming licensed vendor then he is not permitted to collect Wyoming tax. In this instance, the Wyoming customer is responsible to self-assess and remit the use tax to the Department based on the tax rate in effect in the county in which he received the repaired item. The taxable base includes both labor (service) and materials used in the repair. The determination of the appropriate rate to charge is critical to the accurate collection of sales tax, and ultimately the distribution of the sales tax. If you are unsure of the appropriate rate to collect please contact us for clarification.

Accruing or collecting the tax

In short, as a licensed vendor you must collect and remit sales tax on retail sales of tangible personal property, taxable admissions and certain services (see the section entitled "What Is Taxable?" for a detailed list of taxable transactions). The tax can be calculated in two ways, depending on whether the price presented to the purchaser includes the sales tax or not.

NOTE: The only exception to the general rule above is the sale of cars, trucks and trailers. The county treasurer collects sales tax on the sale of a car, truck or trailer at the time of first registration by the new owner. However, motorcycles, mopeds, ATVs, boats and snowmobiles are taxed by the vendor at the point of sale.

Computing the tax when the price excludes sales tax

The tax is calculated by multiplying the sales price by the tax rate in effect in the county of delivery. For example, in a county with a 5% sales tax rate, a sales price of \$145.00 (excluding sales tax) amounts to \$7.25 in sales tax. The vendor will collect a total of \$152.25, of which \$7.25 is forwarded to the Department of Revenue.

Tax Calculation	Total Charge Calculation
Sales Price: \$145.00 Tax Rate: x .05 Sales Tax = \$7.25	Sales Price: \$ 145.00 Sales Tax + 7.25 Total = \$152.25

Sales tax charged/collected by vendors must be separately stated on invoices when the tax is excluded from the sales price.

Computing the tax when the price includes sales tax. This method of taxing sales is only allowed when a receipt is not provided to the consumer as part of the sale; bar sales, movie tickets, sporting even tickets and cover charges.

The tax is calculated by first identifying the sales price excluding tax, and then subtracting it from the total amount collected. To find the price excluding tax, the vendor must divide the total amount collected by one hundred percent plus the tax rate in effect in the county of delivery. For example, in a county with a 5% sales tax rate, a price of \$152.25 (including sales tax) amounts to \$7.25 in sales tax. The vendor will collect a total of \$152.25, of which \$7.25 is forwarded to the Department of Revenue.

Sales Price Excluding Tax	<u>Total Charged: \$152.25</u> 1 + Tax Rate: = 1.05
Sales Tax Collected:	\$152.25 - 145.00 = \$7.25

If the vendor includes the sales tax in the price, there must be wording on the ticket, menu or signage indicating that fact.

How do I remit sales/use tax?

All licensed vendors must remit sales/use tax that they have accrued or collected for the filing period identified on their tax return. All licensed vendors are required to file a tax return based on their established filing frequency; even if there is no tax liability due. If no sales occurred during the filing period and no tax was collected, the vendor must file a tax return reflecting zero sales and zero tax collected.

Which form do I use?

Sales tax accrued or collected by licensed vendors is remitted to the Department of Revenue via Forms 41-1 or 42-1. These forms are pre-printed with the vendor's "Doing Business As" (d/b/a) name, address, license number, filing period, and due date. A barcode on the form identifies the particular filing period as well as other identifying information of the vendor. The returns are mailed or posted on the internet filing system (WYIFS) 30 days prior to the due date of the return.

Should you not receive your original paper return or it is misplaced or destroyed, please contact your service region for a replacement return prior to the due date. Please understand that as a vendor you are required to file *your* return timely. Not receiving a return does not excuse you of the liability. You must contact the Department for a replacement form.

- Form 41-1: For licensed vendors that file on a monthly or quarterly filing frequency. The form 41-1 will allow vendors to report in two jurisdictions. Should you have tax due in more than two jurisdictions you will need a supplemental form 41-2. Use tax is reported in column 5 of the form 41-1 and 41-2. Lodging vendors that are located within a jurisdiction that has enacted a lodging tax will report their sales/use tax on a form 41-1 and their lodging tax on a form 41-3 (Lodging tax supplemental form).

- Form 42-1: A reporting form for vendors that file on an annual filing frequency. The form 42-1 will allow vendors to report in four jurisdictions. If you need to report in additional jurisdictions you will need to file a form 42-2 supplemental form. Use tax may also be reported on this form in column 6.

Instructions for all reporting forms and the jurisdiction tables are available on our web site at <http://revenue.wyo.gov>.

Internet filing: The Excise Tax Division offers an internet filing option (WYIFS) for vendors who have access to the Internet and want to avoid the paperwork associated with paper returns and checks. Vendors who want to file their returns over the internet should log on to <https://excise-wyifs.wy.gov> and create an electronic filing account. Once your information is received by the Department and you receive your PIN number from the Department you will be able to fully access the system to file returns and make payments electronically. Please note; you may choose to file electronically and still pay by check. The electronic filing system will enable you to print a voucher with your business's identifying information to attach your payment to when paying by check.

How often do I file my return?

The estimated sales volume you declare on your Wyoming Sales/Use Tax License Application will initially determine your filing frequency. The sales volume will be used to calculate the tax amount you are likely to collect each month.

Annual filing
\$0.00 — \$50.00 in collected tax per month.

Quarterly filing
\$50.00 - \$150.00 in collected tax per month.

Monthly filing
More than \$150.00 in collected tax per month.

Your filing frequency may be change by the Department if your taxable sales increase or decrease significantly.

What is the due date for my sales tax return?

Sales/use tax returns are due on or before the last day of the month following the last month in the reporting period in which the sale occurred. For example; monthly filers, October return is due on or before the last day of November. Quarterly filer, 3rd quarter return (July, August, and September) is due on or before the last day of October. Annual filer, return is due on or before the last day of January.

Wyoming recognizes an accrual basis of accounting. The statutes governing when a sale occurs and subsequently when the sales tax is due states that, a sale occurs when there is a taxable product or service provided in exchange for consideration. The assumption of debt **is** consideration. For example: An automobile repair service is performed in March 2013; Sales tax is due by the vendor and is to be reported on their March 2013 sales/use tax return, at the sales tax rate in effect in March in the county in which the customer receives first use of the service This is true even if the vendor has not billed for the service or allows their customer terms for payment at some point in the future.

Effective with the January 2012 reporting period, vendors and direct payers are allowed to take a credit on their return to help offset the cost of reporting sales/use tax due to the state. To be eligible to take the vendor compensation credit the return and payment must be postmarked by the 15th of the month the tax is due. Example: January 2014 return and payment must be postmarked by February 15th. For those vendors or direct payers filing electronically the return and payment must be filed by the 15th of February 2014.

The vendor compensation credit may not exceed \$500.00 in any reporting period. Vendor means the ownership not individual licenses. Example: ABC Corporation owns five businesses, the vendor compensation credit allowed for the vendor is \$500.00 total, not \$500.00 per business.

To be eligible for the vendor compensation credit the sales tax account must be in good standing, which means all returns currently due must be filed and paid in full and the account may not have any outstanding balances.

Vendors are allowed a credit of 1.95% of the tax due for the first \$6,250.00 due in tax and 1% of the amount of tax due for any amount exceeding \$6,250.00.

Example:

Assuming a total tax due of \$7,500.00 for the January 2014 filing period.

$1.95\% \times \$6,250.00 = \121.88

$1\% \times \$1,250.00$ (amount exceeding \$6250.00) = \$12.50

$\$121.88 + \$12.50 = \$134.38$

The total vendor compensation credit allowed for the January 2014 filing period is \$134.38. This amount is placed on the vendor compensation line of the return and is subtracted from the total amount due for the filing period.

What is taxable?

W.S. 39-15-103 imposes the sales tax to the **sales price paid** in the following transactions in all but one situation. The exception is for leases where the sales tax applies to the **gross rental paid**. The following transactions are taxable unless a specific exemption found in W.S. 39-15-105 exempts the transaction from sales tax or the purchaser provides a copy of their direct pay permit. Details on documentation for exemptions and direct pay authority are addressed later. Wyoming Statutes are found on the DOR web site.

Taxable events

- All retail sales of tangible personal property in Wyoming (includes cigarettes, oth-

er tobacco products, and alcoholic beverages).

- Leases or contracts transferring possession of tangible personal property in Wyoming.
- Intrastate telecommunications, two way mobile telecommunications, and associated equipment.
- Intrastate transportation of passengers.
- Gas, electricity, or heat for domestic, industrial, or commercial use.
- Meals and cover charges where meals are regularly served to the public excluding all gratuities regardless of whether offered by the customer or invoiced by the seller.
- Lodging services for transient guests.
- Admissions to places of amusement, entertainment, recreation, games, or athletic events.
- Services which repair, alter, or improve tangible personal property.
- Services within oil and gas well sites, as set forth in W.S. 39-15-103(a)(i)(K).
- Motor vehicles, house trailers, trailer coaches, trailers, or semi trailers.
- Computer hardware and system software.
- Specified digital products where the purchaser receives permanent use of the specified digital product.

Sales tax applies to all taxable admissions, services or retail sales of tangible personal property unless the purchaser provides the vendor a Streamlined Sales and Use Tax Agreement Certificate of Exemption or a Direct Pay Permit at the time of purchase. **Vendors are liable for the sales tax on any retail sale that is not documented by the purchaser as exempt or by direct pay authority.** Certificates of Exemption are available from the Department of Revenue or can be downloaded from our web site.

What is not taxable (exemptions)?

W.S. 39-15-105 lists those sales and leases that are exempt from sales tax. Please note that exemptions are construed narrowly. Exemptions are legislative acts of grace from the normal rule of taxability. It is the responsibility of the purchaser to be certain an exemption is

available. It is the responsibility of the vendor to be certain that the purchaser's exemption is documented. By law, vendors must retain copies of exemption certificates and direct pay permits of exempt transaction for audit purposes, for a minimum of three years.

The list below identifies five of the most common sales tax exemptions in Wyoming. This list is far from complete. For the full list of sales tax exemptions see W.S. 39-15-105 on our web site.

- Sales to governmental entities, including federal agencies, state agencies, counties, cities and towns, school districts and other special purpose districts.
- Sales of farm implements.
- Sales of livestock, feed for livestock or poultry for marketing purposes and seeds, roots, bulbs, small plants and fertilizer planted or applied to land, the products of which are to be sold.
- Wholesale sales made to a licensed retailer and held in inventory for resale.
NOTE: Vendors who purchase for resale and subsequently remove inventory for their own use are liable for sales tax on the cost of the inventory removed.
- Sales made to religious or charitable organizations, including nonprofit organizations providing meals or services to senior citizens, for the regular functions and activities of the same.

Currently Wyoming law contains 14 statutes imposing sales tax; it also provides for numerous sales tax exemptions. We have created an exemption matrix to accompany the Exemption Certificate. The matrix briefly describes each of Wyoming's exemptions, and lists how to properly complete the Exemption Certificate to meet vendor record retention requirements.

How do I document exempt sales?

To properly document an exempt sale you must obtain from your purchaser one of the

following:

- A properly completed Exemption Certificate, or:
- A direct pay permit. A direct pay permit looks like a sales tax license. These permits allow the purchaser to pay applicable Wyoming sales tax directly to the Department rather than to the selling vendor from whom purchases are made. Such permits are available to purchasers making \$5,000,000 or more in purchases per calendar year. Eligible businesses must apply and be approved direct pay status by the Department Director.

In the absence of these documents you must charge sales tax on all taxable transactio(s).

How do I get a refund for taxes over-remitted?

A refund of over-remitted taxes must be requested within three years of the date the taxes were due. An over-remittance can come about two ways: 1) A vendor discovers a report for a specific prior month over-stated sales, or 2) a customer returned an item purchased prior to the current month.

In either case, you have two options for obtaining a refund. Either the return for the time period the sales were over-reported, or the return for the time period the original sales transaction of the returned item was reported, can be amended. By amending the return you will reduce the amount of sales made and tax owed, thereby creating a credit on your account.

If you are a paper filer, you must either call or write the Excise Tax Division to request a Wyoming Sales/Use Tax Return for the reporting period you need to amend. The amended return must be completed in its entirety and must reflect the amended figures. Please make sure your calculations are correct, as the amended return will replace all figures reported on the original return. Please check the amended return box under the return due date on the return

If you are an on-line filer, you must go to the appropriate filing in your account history and click the amend button and complete the return with the amended figures.

Once the amended return is received and processed, you will receive a monthly account statement indicating the credit amount. Thereafter, a credit will be available for use on a current return or refunded within 90 days of the vendor's written request. The quickest way to utilize the credit is to apply the credit to your next return on the credit memo line. If you wish to have the money refunded to you directly, please submit a written request. To support your figures, you must keep backup documentation in your business records for three years from the date you submitted the amended return.

The second option is to make all the adjustments on your current return. The process for doing this would be to modify your figures so that all of the adjustments are made in the current period. For example, assuming you have \$3,000.00 worth of invoices which were originally taxed in a previous month, but now realize are not taxable and you have \$5,000.00 worth of taxable invoices for this period, you would actually show only \$2,000.00 of taxable sales on your current return. Following this through, instead of remitting tax on all \$5,000.00 of your invoices you would only report tax on the \$2,000.00. This would have the effect of lowering the current amount due. You do need to ensure that you make the adjustments in the appropriate jurisdictions where the sale initially occurred. For example, if you recorded the positive sales in Sweetwater County you would also record the negative adjustments in Sweetwater County.

How do I report changes in my business?

Generally, any changes in your business structure must be reported to the Department of Revenue. This avoids future problems and potential liabilities. Depending on the type of change different actions must be taken. The following business changes require the pre-

scribed action:

Mailing address change

This change can be accomplished one of several ways:

- Note the change in writing and send it in with your next return.
- Fax a notification signed by the owner, the owner's designee, a partner or corporate officer to (307) 777-3632 stating the license number, date of change, and the new mailing address.
- Complete the Sales & Use Tax Account Update Form available on our web site at <http://revenue.wyo.gov>.
- Update the information in the license maintenance section of the online filing system, WYIFS.

Location address change within the same county: You may notify the Department in the same manner as stated for the mailing address change above.

Location address change to a new county / business relocates to another county:

Moving your business from one county to another requires re-licensing in the new county and canceling your current license. Use the following instructions:

- Note the change of "business location" in writing and send it in with your next return.
- Fax a notification signed by the owner, the owner's designee, a partner or corporate officer to (307) 777-3632 stating the license number, date of change and the new location address; or
- Complete the Sales & Use Tax Account Update Form available on our web site.
- Update the information in the license maintenance section of the online filing system, WYIFS.
- Complete a new application for licensing in the new county and pay the \$60.00 non-refundable fee.

- Cancel your existing license as of the date of the new application. See instructions for cancellation of license.

Adding a new business location:

Each business location must have a separate license.

Ownership change:

Ownership changes can occur several ways:

- Sale of the business: It is important that the seller notify us of the new business entity. The seller will need to notify the Department of these changes in writing. The information may be faxed or mailed. We will cancel the seller's license as of the date requested. We will mail the new owner(s) an application if they have not already applied for a license.

NOTE: Should the seller of the business fail to notify the Department of the sale of their business and fail to comply with the sales/use tax statutes, the seller will be held liable for any sales/use tax liability.

- Change of partners in a partnership: A partnership consists of two or more people. When a partner leaves a partnership, it is dissolved and you must cancel the current license and re-license with the names of the new and/or remaining partners. Re-licensing requires the payment of the \$60.00 non-refundable application fee.

If a partnership is reorganized as a different type of entity, the partnership is dissolved and you must cancel the current license and re-license under the new ownership type. Re-licensing requires the payment of the \$60.00 non-refund-able application fee.

A partnership does not survive the death of a partner. You must notify us and apply for a new license under the new ownership. Upon receipt of the death certificate, the \$60.00 licensing fee will be waived.

NOTE: Should the partners fail to notify the Department of a change in the partnership and fail to comply with the sales/use tax statutes, the partners will be held liable. This could include a lien, referral to the external collection agency, and/or legal action. All of the efforts to collect the debt will be directed toward each partner listed on the current license.

- Changes in LLCs, Corporations or other legal entities: You must notify us when officers or members change. The business does not need to be re-licensed, as the ownership of the license remains the same. However, if your Federal Employer Identification Number (FEIN) changes, you must re-license under the new ownership.

Acquiring a liquor license

When you apply for a liquor license, you must list the business ownership information exactly as it appears on your current sales tax license. If you do not currently have a sales tax license but are making application for one, you must make sure the ownership name is identical on both applications.

Changes in taxable sales

The Department shall assign vendors a filing frequency at the time of licensing. The filing frequency assigned by the Department shall be monthly, quarterly or annually. Filing frequency may be changed by the Department based on the volume of sales/use tax collected and other criteria as established in policy and procedure guidelines.

Informational changes

In addition to the changes already discussed the following changes require information updates to the Department:

- Contact person
- Types of items you sell or services you provide
- Phone numbers
- Tax preparer

The path to compliance

These are the steps vendors should take to ensure they stay on the path to compliance with the Wyoming Department of Revenue.

Step 1. File and pay all tax returns timely.

- Returns are mailed or posted on the internet filing system (WYIFS) by the first day of the month the taxes are due. If you have not received your return by the 4th of the month, please call the Department so we can mail or re-post a duplicate return.
- Monthly Filers: Returns are due on or before the last day of the month following the month the sales/purchases were made.
- Quarterly Filers: Returns are due on or before the last day of the month following the quarter the sales/purchases were made.
- Annual Filers: Returns are due on or before the last day of January following the year the sales/purchases were made.
- Vendors requesting vendor compensation credit, must file and pay their return by the 15th day of the month the tax is due.

NOTE: If any of the above due dates fall on a weekend or legal holiday, the due date is the next business day.

Step 2. If your return is filed late.

- Pay the tax and all the penalties and interest due with the return (see instructions for calculating penalty and interest).
- Any billings received from the Department need immediate attention.

Step 3. If you are unable to remit the taxes due:

- File the return(s) due so the true liability can be established on your account.
- Send a request for a payment plan application with the return(s) due.

NOTE: The Department will file a lien on any business whose request for a payment plan is approved.

Step 4. Pay all payment plan payments and all current taxes by the due date.

Step 5. Please call the Department if you have any questions or problems with your account. The number is (307) 777-5200.

How do I cancel my license?

Several situations require canceling your license:

- Moving your business out of state
- Moving to another county
- Selling the business
- Closing the business
- Changing business ownership

You must notify the Department of Revenue to cancel your sales tax license.

You can do so in one of several ways:

- At the bottom of the page on your final return complete the line that asks, "Date your business permanently closed."
- You may fax the information to the Department of Revenue at (307) 777-3632. You will need to include the date of actual closure in your notification.
- On our web-site (<http://revenue.wy.gov>) you may print and complete the form "Certificate of Business Discontinuation." If you do not have access to the Internet you may request it from the Department of Revenue or obtain a copy from your local field office.
- Electronic filers may cancel their license on the WYIFS system. On the main license level screen select "License Management."

Definitions

For a complete list of definitions and the full text, please review our statutes and rules on our web site. The following are selected definitions and/or condensed versions of the full text.

Sales tax definitions:

"Lodging service" means the provision of sleeping accommodations to transient guests and shall include providing sites for the placement of

tents, campers, trailers, mobile homes or other mobile sleeping accommodations for the transient guests.

“Real property” means land and appurtenances, including structures affixed thereto. An article shall be considered real property if it is buried or embedded; or it is physically or constructively annexed to the real property and it is adapted to the use of the real property, and considering the purpose for which the annexation was made, one can reasonably infer that it was the intent of the annexing party to make the article a permanent part of the real property.

“Retail sale” means any sale, lease or rental for any purpose other than for resale, sublease or subrent.

“Sale” means any transfer of possession in this state for a consideration.

“Sales price” means the total amount or consideration, including cash, credit, property and services for which personal property or services are sold, leased or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

- The seller's cost of property sold.
- The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller and any other expense of the seller.
- Charges by the seller for any services necessary to complete the sale other than delivery and installation charges.
- Delivery charges.
- Installation charges.

Sales price shall not include:

- Discounts, including cash, terms or coupons which are not reimbursed by a third party, which are allowed by a seller and taken by a purchaser on a sale;
- Interest, financing, and carrying charges from credit extended on the sale of personal property or services, if the amount is separately stated on the invoice, bill of sale or similar document given to the purchaser, and
- Any tax legally imposed directly on the

consumer which is separately stated on the invoice, bill of sale or similar document given to the purchaser.

“Tangible personal property” means all personal property; that can be seen, weighed, measured, felt or touched, or that is in any other manner perceptible to the senses. “Tangible personal property” includes electricity, water, gas, steam and prewritten computer software; and includes any controlled substances as defined by W.S. 35-7-1002(a) (iv), which are not sold pursuant to a written prescription of or through a licensed practitioner as defined by W.S. 35-7-1002(a)(xx).

“Taxpayer” means the purchaser of tangible personal property, admissions or services, which are subject to taxation under this article.

“Transient guest” means a guest who remains for less than thirty (30) continuous days.

“Vendor” means any person engaged in the business of selling at retail or wholesale tangible personal property, admissions, or services, which are subject to taxation under this article. “Vendor” includes a vehicle dealer as defined by W.S. 31-16-101(a)(xviii).

“Wholesale sale” means a sale of tangible personal property or services to a vendor for subsequent sale.

Use tax definitions:

“Retail sale” means the sale of tangible personal property to a person for storage, use or consumption and not for subsequent resale.

“Storage” means the keeping or retention in this state of tangible personal property purchased from a vendor for any purpose except for sale in the course of business or subsequent use outside the state.

“Use” means the exercise of any right or power over tangible personal property incident to ownership or by any transaction where possession is given by lease or contract.

Frequently asked questions

How do I calculate Sales/Use Tax?

To calculate sales or use tax you multiply the tax rate in effect in the county when and where the sales took place times the amount of sales.

Example: You sold \$7,653.00 worth of merchandise in Teton County in January 2014. The tax return was due February 28, 2014, but you did not report and pay the taxes until July 2014. Teton County's tax rate is 6%. The calculation of tax due:

\$7,653.00	Taxable Sales
x 6%	Tax Rate
<hr/>	
\$459.18	Tax Due

How do I calculate penalties for late payment?

There are two penalties that may be applied to late payment of taxes due. First, there is a penalty for failure to remit the tax due in a timely manner. This penalty is equal to 10% of the tax due. Continuing the example above, the late payment penalty is \$45.92, computed as follows:

\$ 459.18	Tax Due
x 10%	Late Payment Penalty
<hr/>	
\$ 45.92	Late Payment Penalty Due

The other penalty is for failure to file the tax return in a timely manner. If you do not file your tax return by the due date, there is a penalty of \$10.00, regardless of whether any tax is due. If you do not file your tax return within 30 days of notice from the Department of the failure to file, you will receive a second notice. In that instance, there is an additional penalty of \$25.00. Thus, the penalty in this example is \$35.00, as follows:

\$10.00	For not filing by 02-28-2014
\$25.00	For not filing by 04-10-2014
<hr/>	
\$35.00	Total late filing penalty

How do I calculate interest due for late remittance?

The State Treasurer annually establishes the interest rate used to calculate interest on late remittance of taxes. This rate is posted on our website. Use this rate to estimate the interest you owe. Multiply the daily rate by your tax due and multiply that result by the number of days your payment is late.

Continuing with the example above: For the \$7,653.00 in sales made during the month of January 2014, the return and payment would be due by February 28, 2014. If you did not file your return or remittance until July 31, 2014, your January return would be 153 days late. Here is the computation of interest due.

	\$459.18	Tax due
X	<u>.0001986</u>	Daily interest rate
\$	0.0911	Interest due for one day
x	<u>153.00</u>	Days payment is late
\$	13.94	Interest due

Therefore on taxes due on the \$7,653.00 in sales made during the month of January 2014 but not reported or paid until July 31, 2014 you owe:

\$ 459.18	Taxes due
\$ 45.92	Penalty for paying late
\$ 35.00	Penalty for filing late
<u>\$ 13.94</u>	Interest for filing late
\$ 554.04	Total taxes, penalties and interest due

NOTE: Interest will continue to accrue on a daily basis until the liabilities are paid in full.

When does the Department send my return?

Sales tax returns are mailed or posted on the internet filing system (WYIFS) approximately 30 days prior to the due date of the return.

How do I amend a paper return?

Contact your local field office or the Cheyenne office to request a new return for the

period(s) you wish to amend. Complete the return with the amended figures and submit to the Department. Only returns with due dates within three years of the amendment's post-mark date can be accepted.

How do I amend an online return?

Log into your WYIFS account and access the Sales/Use Tax Module. Select the View Returns Tab, then select the return you wish to amend. Click on "Amend Return," and complete the return with the amended figures.

What happens if my return is rejected?

A rejection notice will be sent to you shortly after we receive your improperly completed return. The notification will explain why the return was not accepted. If you are a paper filer, a new return will be enclosed. If a payment was sent with the original return, it will be in pending status with the Department awaiting the corrected return. Complete the new return in its entirety and resubmit it within 15 days of the notice. Please ensure that all information is correct and sign the return.

NOTE: Online filing eliminates the most common rejection errors as the web site checks the math and alerts you if there are errors prior to submitting the return. If the return is subsequently rejected, you may log on to the online account and correct it there.

Failure to correct and resubmit the return timely will result in late filing penalties and interest charges.

How do I request an extension of the due date on my return?

The Department may grant extensions of filing due date under limitations specified in statutes W.S. 39-15-107(a)(i) and W.S. 39-16-107(a)(iii) if extenuating circumstances exist which prevent you from filing in a timely manner.

Requests for extension must be made in writing to the Excise Division, Vendor Operations Section and must thoroughly explain the rea-

son for the request. All requests must include an authorized signature and vendor license number.

How do I request a penalty waiver?

Penalties can be waived in extenuating circumstances. Requests should be made in writing to the Excise Division, Vendor Operations Section explaining the circumstances supporting your request. All requests must include an authorized signature and vendor license number.

How can I file my returns via the Internet?

As a paper filer, you may create an online account and remit subsequent returns online. You will need to have your current sales/use tax license number and the amount of taxes reported on your last return.

As a new vendor, you may elect to file online returns when you register your business through our online portal which may be accessed via our home page at:

<http://revenue.wy.gov>

What are the procedures to wire a payment?

To make a payment by Wire transfer/ACH credit transactions please contact the Department by e-mail for the required information. You may e-mail the Department at dor@wyo.gov

Do you accept credit card payments?

Yes, our WYIFS system will allow you to remit payments by credit card through Official Payments.

What is the fee for remitting an NSF check?

The initial fee for issuing a check with insufficient funds is \$30.00. If the sum of the check's face amount and the \$30.00 fee is not paid within 30 days of notification, the amount due is three times the face value of the check or \$100.00, whichever is greater, plus the \$30.00 fee. In addition to the fee for the NSF check,

penalties and interest will accrue on the unpaid balance of your account.

When am I required to obtain an exemption certificate from my purchaser(s)?

At the time of a sales transaction you, as a vendor, are required to obtain the Exemption Certificate from any and all purchasers claiming a tax exemption. The certificate documents why tax was not collected on a specific sale. Review the form instructions and ensure that the purchaser completes all applicable fields and signs the certificate. To be considered valid, the certificate must be completed and signed. The certificate is good until canceled by the purchaser.

How do I use the Exemption Certificate?

As a purchaser, you will have to provide your suppliers with an Exemption Certificate in order to declare any tax exemption available on your purchases. Note that the Exemption Certificate cannot be used for goods you are purchasing for your own consumption. Also note that you are not allowed to claim an exemption for another company or entity. For example, if you are doing work for an exempt organization, only the purchases of that organization are exempt. Your purchases, though intended for use by the exempt organization, would not be exempt.

What do I do if the customer claims to be exempt, or refuses to pay the tax?

If a customer claims to be exempt from paying the tax, provide an exemption certificate and ask the customer to complete it. If the customer chooses not to complete the certificate, the tax is due.

Understand that both parties to the transaction are equally liable for payment of a legally imposed sales tax. Refusal by the customer to pay the sales tax due on a taxable transaction does not relieve the seller from the liability.

What do I use as my exemption number?

The Department does not issue exemption numbers per se. Your sales tax license number must be listed on an Exemption Certificate in order to claim a purchase for resale. Please note, there are some governmental entities that will not have a license number or Revenue Identification Number (RID) but are availed of the exemption for political subdivisions of the State of Wyoming by their name only.

Do you have a toll free number?

Not currently. Please refer to the contact information directory included in this manual.

Lodging Vendors

Lodging vendors report their sales and use tax on a form 41-1. Lodging vendors whose establishment is located in a jurisdiction with a lodging tax enacted, must report their lodging tax on a form 41-3. If the lodging vendor owns multiple lodging locations the tax may be reported under a consolidated license number, reporting sales tax for all locations on the form 41-1 and lodging tax for all locations on the form 41-3.

Lodging taxes are distributed to the lodging or convention board in the incorporated municipality or county in which the lodging facility is located. Our system utilizes the county-city code combination which allows a vendor with multiple lodging locations to remit their taxes on one return, and ensures the tax is distributed to the proper localities.

If your lodging facility is located outside the boundaries of an incorporated city or town, you will report the taxes for the county in which the facility is located. If your facility is located within the boundaries of an incorporated municipality, you must use the city/town code. For instance, a facility in the unincorporated town of Woods Landing will list lodging taxes collected in 0500 (Albany County), while a facility within the incorporated city of Laramie, WY (Albany County) will list the lodging taxes collected in county/city code 0501.

County Name	Jurisdiction Name Code	County Code	City Code
01 Natrona	NATR	01	00
<i>Cities/Towns within Natrona County</i>			
Casper	CASP	01	01
Edgerton	EDGE	01	02
Evansville	EVNS	01	03
Mills	MILL	01	04
Midwest	MIDW	01	14
Bar Nunn	BARN	01	18
02 Laramie	LARA	02	00
<i>Cities/Towns within Laramie County</i>			

Cheyenne	CHEY	02	01
Burns	BURN	02	02
Albin	ALBI	02	03
Pine Bluffs	PNBL	02	04
County Name	Jurisdiction Name Code	County Code	City Code
03 Sheridan	SHER	03	00
<i>Cities/Towns within Sheridan County</i>			
Clearmont	CLEA	03	01
Dayton	DAYT	03	02
Ranchester	RANC	03	03
Sheridan	SHRD	03	04
04 Sweetwater	SWEE	04	00
<i>Cities/Towns within Sweetwater County</i>			
Granger	GRAN	04	01
Green River	GREE	04	02
Rock Springs	ROCK	04	04
Superior	SUPR	04	05
Wamsutter	WAMS	04	06
Bairoil	BAIR	04	08
05 Albany	ALBA	05	00
<i>Cities/Towns within Albany County</i>			
Laramie	LRME	05	01
Rock River	RCKR	05	02
06 Carbon	CARB	06	00
<i>Cities/Towns within Carbon County</i>			
Baggs	BAGG	06	01
Elk Mountain	ELKM	06	02
Dixon	DIXO	06	03
Encampment	ENCA	06	05
Hanna	HANN	06	06
Medicine Bow	MEDI	06	07
Rawlins	RAWL	06	08
Riverside	RVRS	06	09
Saratoga	SARA	06	10
Sinclair	SINC	06	11
07 Goshen	GOSH	07	00
<i>Cities/Towns within Goshen County</i>			
Fort Laramie	FTLA	07	01

Lagrange	LAGR	07	02
Lingle	LING	07	03
Torrington	TORR	07	04
Yoder	YODE	07	05

County Name	Jurisdiction Name Code	County Code	City Code
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08 Platte	PLAT	08	00
<i>Cities/Towns within Platte County</i>			

Chugwater	CHUG	08	01
Guernsey	GUER	08	02
Wheatland	WHEA	08	03
Glendo	GLND	08	04
Hartville	HART	08	05

09 Big Horn	BIGH	09	00
<i>Cities/Towns within Big Horn County</i>			

Basin	BASI	09	01
Byron	BYRO	09	02
Cowley	COWL	09	03
Deaver	DEAV	09	04
Greybull	GREY	09	05
Lovell	LOVE	09	06
Manderson	MAND	09	07
Burlington	BURL	09	08
Frannie-BH	FRNB	09	15

10 Fremont	FREM	10	00
<i>Cities/Towns within Fremont County</i>			

Dubois	DUBO	10	01
Hudson	HUDS	10	02
Lander	LAND	10	03
Pavillion	PAVI	10	04
Shoshoni	SHOS	10	05
Riverton	RIVR	10	06

11 Park	PARK	11	00
<i>Cities/Towns within Park County</i>			

Cody	CODY	11	01
Meeteetse	MEET	11	02
Frannie	FRAN	11	03
Powell	POWL	11	04

County Name	Jurisdiction Name Code	County Code	City Code
12 Lincoln	LINC	12	00
<i>Cities/Towns within Lincoln County</i>			
Afton	AFTO	12	01
Cokeville	COKE	12	02
Diamondville	DIAM	12	03
Kemmerer	KEMM	12	04
Thayne	THAY	12	05
Alpine	ALPI	12	06
La Barge	LABA	12	19
Opal	OPAL	12	21
Star Valley	STAR	12	28
13 Converse	CONV	13	00
<i>Cities/Towns within Converse County</i>			
Douglas	DOUG	13	01
Glenrock	GLEN	13	02
Lost Springs	LOST	13	03
Rolling Hills	ROLL	13	19
14 Niobrara	NIOB	14	00
<i>Cities/Towns within Niobrara County</i>			
Lusk	LUSK	14	01
Manville	MANV	14	02
Van Tassell	VANT	14	03
15 Hot Springs	HOTS	15	00
<i>Cities/Towns within Hot Springs County</i>			
E Thermopolis	ETHR	15	01
Kirby	KIRB	15	02
Thermopolis	THER	15	03
16 Johnson	JOHN	16	00
<i>Cities/Towns within Johnson County</i>			
Buffalo	BUFF	16	01
Kaycee	KAYC	16	02
17 Campbell	CAMP	17	00
<i>Cities/Towns within Campbell County</i>			
Gillette	GILL	17	01
Wright	WRIG	17	19

County Name	Jurisdiction Name Code	County Code	City Code
18 Crook	CROO	18	00
<i>Cities/Towns within Crook County</i>			
Moorcroft	MOOR	18	01
Sundance	SUND	18	02
Hulett	HULE	18	03
Pine Haven	PNHV	18	18
19 Uinta	UINT	19	00
<i>Cities/Towns within Uinta County</i>			
Evanston	EVAN	19	01
Lyman	LYMA	19	02
Mountain View	MTVW	19	12
Bear River	BEAR	19	18
20 Washakie	WASH	20	00
<i>Cities/Towns within Washakie County</i>			
Ten Sleep	TENS	20	01
Worland	WORL	20	02
21 Weston	WEST	21	00
<i>Cities/Towns within Weston County</i>			
Newcastle	NEWC	21	01
Upton	UPTO	21	02
22 Teton	TETO	22	00
<i>Cities/Towns within Teton County</i>			
Jackson	JACK	22	01
Teton Village	TVRD	22	90
23 Sublette	SUBL	23	00
<i>Cities/Towns within Sublette County</i>			
Big Piney	BIGP	23	01
Pinedale	PNDL	23	02
Marbleton	MARB	23	03

Taxpayer Rights

W.S. 39-11-102. Administration; Confidentiality;
Department of Revenue:

- (a) Taxpayer rights. The following provisions shall apply to this act:
- (i) The department shall publish and make available a list of taxpayer rights in the area of state tax administration and collection, written in plain language, which includes the following rights:
 - (A) A right to taxpayer information services including a location where taxpayers may request copies of public records or obtain explanations of billings and information about their rights and responsibilities;
 - (B) A right to assurance that no employee of the state shall receive a bonus, be promoted or in any way rewarded on the basis of the amount of assessments or collections from taxpayers;
 - (C) A right to confidentiality as to records protected against disclosure by statute;
 - (D) A right, if a tax has accrued penalty and interest because the taxpayer relied on erroneous written information or written answers from the state, that the penalty and interest shall not be assessed, provided that the pertinent facts and circumstances disclosed by the taxpayer were substantially correct and complete;
 - (E) A right to enter into installment payment agreements on tax assessments for tax liabilities where repayment requirements are met and where payment in a lump sum would cause severe inconvenience to the taxpayer;
 - (F) A right to assessment notices that describe in plain terms the basis for assessments and describe the procedures for appeal.
 - (ii) Any taxpayer may bring an action to enjoin any violation of the rights provided by paragraph (i) of this subsection. The list of taxpayer rights and enforcement provisions provided in this section are supplemental to other rights provided by law.

Field Representative Form

The following "check list" indicates that I have visited with the below named Vendor. The topics in this Manual which we discussed are checked off accordingly:

- Contact Information
- Introduction
- What is sales/use tax?
- Who must license as a vendor?
- How do I become a licensed vendor?
- How do I collect/accrue sales/use tax?
- How do I remit sales/use tax?
- Which form do I use?
- How often do I file my return?
- What is taxable?
- What is not taxable (exemptions)?
- How do I document exempt sales?
- How do I get a refund for taxes over-remitted?
- How do I report changes in my business?
- The path to compliance
- How do I cancel my license?
- Definitions
- Frequently asked questions
- Lodging vendors
- Taxpayer rights

License Number

Date of Visit

Field Representative Signature

Vendor Signature

Business Name, Please Print Clearly



State of Wyoming
Department of Revenue

Excise Tax Division

Administrative Office
122 West 25th Street
Herschler Bldg, 2nd Floor West
Cheyenne, WY 8202-0110

Phone: 307-777-5200
Fax: 307-777-3632