

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@wy.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:

There is no sales, use, or lodging tax rate changes effective July 1, 2011.

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.

Effective with the tax return quarter beginning October 1, 2011 there will be the following sales, use and lodging tax rate changes in Wyoming.

- Campbell County's sales/use tax rate will increase to 6%.
- Effective October 1, 2011 the combined sales, use and lodging tax rate for Campbell County will be 8%.

It is prudent to periodically check our website for notices of tax rate changes. It is possible that there will be rate changes effective October 1, 2011 that the department has not been notified of to date. You can access our tax rate charts on line at <http://revenue.state.wy.us> by clicking on the "Publications" tab in the red banner. Then scroll to "Sales and Use Tax Rates." We also have 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.

Department of Revenue Field Office to relocate:

The Field Representative office in Gillette, WY will be relocating soon. The new office will be located at 551 Running W Suite 402 Gillette, WY 82718. The estimated date for the building to be completed is July 1, 2011.

New Sales Tax Reporting Forms

By now all licensed vendors have received at least a copy of our new sales tax reporting forms. Monthly reporters have been filing on the new form since the May 2011 filing period. If you are a quarterly filer this will be the first quarter you will be reporting on the new forms, and annual filers won't need to report until the end of

the year. We hope that changing the tax returns has not caused anyone too much confusion and we hope that you were able to attend one of our training sessions to assist you in the completion of the forms. However, if you don't care for the new paper forms, we suggest that you try our new electronic filing system (WYIFS). Our new electronic filing system offers a great alternative to paper filing. Not only can you report your sales, use and lodging tax electronically, there are also a lot of new features to take advantage of with this system. A taxpayer will have the ability to register to file electronically by going into the new system and providing the registration information. We will no longer utilize the Electronic Filing Agreement. Taxpayers will be able to apply for a sales tax license electronically, as well as update information concerning your license and WYIFS account information. As a business owner you will have the authority to set up sub-user accounts to grant access to a bookkeeper or accountant. The sub-account login information will be separate login information from the primary account user's login information, although the same PIN number will be shared. You will be able to limit access for the sub-account users as you desire. You will be able to deactivate your WYIFS account if you choose to go back to filing paper returns. You will have the option to pay electronically by setting up your own banking information to submit payments by ACH Debit, we will also offer the option of paying by credit card, however this option may not be available on July 5th. Please understand that there are fees associated with this type of payment. These fees are not collected by the Department of Revenue, and will be added to your payment due when

using this payment option. If you choose to continue to pay with a check you will have the option to print a voucher containing all your license information to be submitted with your check.

Contractors will also be able to utilize the WYIFS system. You will have the ability to register your projects as well as file affidavits and submit use tax returns.

Cigarette and other tobacco wholesalers will have the ability to register, file returns, and place cigarette stamp orders using the WYIFS system as well.

The WYIFS system will be accessible using Firefox as well as Internet Explorer. This means that, you will be able to file electronically using an Apple Computer in addition to a Windows Computer. This is a user friendly system, which you should find easy to use.

Those vendors that are currently filing on the WYIFS System will be converted to the new WYIFS system over the July 4th weekend. The current WYIFS system will be unavailable from June 28th until the morning of July 5th. We will have a user guide available on line to assist you with any questions you may have about the system. On July 5th you will access the Electronic Filing System (WYIFS) at <https://excise-wyifs.wy.gov/> Once on the WYIFS login page you will see in the login box "Click here for more information on WYIFS" when you click there you will be linked to the user guide. You may also contact the department for assistance. Please be advised that this information will not be available until July 5th.

The Department would like to thank you for your patience while we have undergone the process of developing this new sales tax system.

Sales/Use Tax Educational Seminars

We will be conducting two free sales/use tax seminars in Torrington on July 19th, 2011. We will conduct a General Sales/Use Tax Seminar at 9:00 AM to 12:00 PM, and an Agricultural Industry Seminar beginning at 2:00 PM to 4:00 PM. Both Seminars will be held at Eastern Wyoming College in the Tibbet Building, Room 131.

In August we will be conducting seminars in Riverton and Rock Springs. We will conduct a Construction Industry Seminar August 23rd from 9:00 AM to 11:30 AM and an Oil and Gas Industry Seminar on the 23rd from 1:00 PM to 4:00 PM. On August 24th 2011 we will be holding a General Sales/Use Tax Seminar from 9:00 AM to 12:00 PM. All of these classes will be held at the Riverton Fire Academy.

On August 25th we will be in Rock Spring conducting both a Contractor Industry Seminar from 9:00 AM to 11:30 AM and an Oil and Gas Industry Seminar from 1:00 PM to 4:00 PM. On the 26th we will conduct a General Sales/Use Tax Seminar from 9:00 AM to 12:00 PM. These seminars will be held at the Western Wyoming Community College Room 1302.

In September we will hold seminars in Pinedale and Jackson. On September 20, 2011 we will conduct the following seminars in Pinedale; a Construction Industry Seminar from 9:00 AM to 11:30 AM and an Oil and Gas Industry Seminar from 1:00 PM to 4:00 PM. Both seminars will be held at the Sublette County Library in the Lovatt Room.

On September 21st and 22nd we will conduct Seminars in Jackson. On the 21st we will hold a General Sales/Use Tax Seminar from 9:00 AM to 12:00 PM, and a Lodging Industry seminar from 2:00 PM to 4:00 PM. On the 22nd we will conduct a Construction

Industry Seminar from 9:00 AM to 11:30 AM. All the Jackson seminars will be held at the County Commissioners' Chambers, at the County Administration Building.

In October 2011 we will hold seminars in Gillette. On October 11th we will conduct a General Sales/Use Tax Seminar from 9:00 AM to 12:00 PM and a Mining Industry Seminar from 2:00 PM to 4:00 PM. On the 22nd we will hold a Construction Industry Seminar from 9:00 AM to 11:30 AM and an Oil and Gas Industry Seminar from 1:00 PM to 4:00 PM. All Gillette seminars will be held in the Presentation Hall of the Gillette College.

For more information on these seminars please visit our website at <http://revenue.state.wy.us> To register to attend any of these seminars please contract our office by phone at (307)777-2459 or by e-mail at DOR_taxability@wyo.gov

Field Representative Retiring

Pat Graham, Field Representative for Park and Big Horn Counties will be retiring effective June 30, 2011 after 38 years of service with the Department. Please join us in wishing Pat a happy retirement. Thank you for 38 great years of service, Pat.

Field Offices:

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

Casper	266-3621
Cheyenne	777-5211
Gillette	682-6061
Lander	332-3370
Laramie	742-4207
Powell	754-2686
Rock Springs	382-4531
Sheridan	674-8559
Jackson	734-9354
Torrington	532-5566