

Wyoming Department of Revenue Excise Tax Division

Survey of All Vendors/Retailers Selling
Prepaid Wireless Communication Access

Please fill in the following information:

Name: _____

Business Name: _____

Business Mailing Address: _____

Sales Tax License Number: _____

Beginning **July 1, 2016**, Wyoming State Statute, W.S. § 16-9-109 imposes a 1.5% excise tax on every retail sale of prepaid wireless communications access in Wyoming. The purpose of the tax is to support city/county E911 operations.

Prepaid wireless communication access means wireless communications access requiring advance payment that is sold in predetermined units or dollars of which the number declines with the use in a known amount. Examples of these services are:

- The sales price of prepaid wireless calling cards preloaded with minutes or units of airtime.
- The sales price of prepaid wireless phones that are sold for a single, non-itemized or "bundled" price if they are preloaded with more than 10 minutes of airtime or with more than \$5.00 worth of prepaid wireless service.
- The sales price of a recharge or reload of units or minutes of prepaid wireless airtime, whether through the seller's website, or over the telephone, or in person at the seller's physical location.
- The sales price of prepaid wireless service where the purchaser pays in advance for the unlimited use of the service for a fixed time period, and such service automatically terminates unless additional payment is made.

To provide the training and information necessary for the collection and remittance of this tax, the Department of Revenue must first identify those retailers/vendors selling these services. Therefore, this brief, two question survey is being sent to **all** Wyoming vendors to find those businesses responsible for collection of this tax.

1. *Does this business sell the services described above?* _____ **YES** _____ **NO**

2. *If yes, please estimate the monthly sales volume \$* _____.

IMPORTANT: This survey must be completed and mailed back to the Department of Revenue no later than *January 31, 2016*. Please use the enclosed, self-addressed envelope. If this survey is not returned, the Department will conclude that this business *does* sell prepaid wireless communication access and consequently, this business will be required to file special tax returns timely.

All businesses declaring themselves as selling prepaid wireless will receive more detailed information, instruction and assistance from the Department of Revenue to assure compliance with this new responsibility.