Wyoming Department of Revenue
Sales & Use Tax Return for Licensed Vendors
Form 41 (monthly & quarterly filers)

- All returns must be postmarked by the last day of the month following the last month in the reporting period. i.e. Report period 8/1/09 through 8/31/09 postmarked by 9/30/09. If the last day of the month falls on a weekend or holiday the returns must be postmarked by the following business day.

- Please make a copy of this return for your records.

- You must file a return even if there were no sales or taxes to report.

- Submit completed returns and payment to:
  Wyoming Department of Revenue
  Herschler Bldg. 2nd Floor West
  Cheyenne, WY 82002-0110

- If you are filing an amended return, please check the box at the top of the form under the return due date to indicate this is an amended return.

- Please do not use dashes for numbers, punctuation such as decimals, commas, dollar signs etc. on the returns.

- If you made no sales at all during this filing period and you owe no use tax on purchases, please check the box indicated for no sales or taxes to report.

Please ensure that you sign and date the form before submitting to the department. **Any unsigned or incomplete tax returns will be rejected and a new return will be sent to the vendor for completion. The new return must be completed in its entirety, and the return must be signed.**

Part – I- Summary

Line A. Enter the total amount of all sales, leases, rentals and services made by your business for the reporting period. Include sales made to yourself; this includes all inventory purchases that were used/consumed by you. Do not include the amount of sales tax collected or the amount of use tax due on purchases on this line.

Line B. Enter the total amount of deductions for the reporting period. This would include sales or services that are exempt from tax and supported by a Streamlined Sales/Use Tax Agreement Certificate of Exemption or a Direct Pay Permit and sales or services that are not subject to tax.

Line C. Subtract the total deduction amount (line B) from the gross sales and services amount (line A) and enter the difference. This figure represents the amount of sales which are subject to sales tax.

Skip to Part II Jurisdictional Tax Information

This section is used to itemize sales/use tax to the jurisdiction where the sale or delivery took place. **All sales/use tax due will be reported using only the county level jurisdiction name and digit code, as sales and use tax is only imposed at the state and county level.** *Example: Natrona County, jurisdiction name code to be entered NATR. Jurisdiction digit code to be entered (County/City code) 0100.*

If the tax jurisdiction name, digit code and tax rate is not pre-printed or is incorrect on your return, please enter the correct jurisdiction name, digit code and corresponding tax rate, in Part II Jurisdictional Tax Information.

If additional room is needed, complete Part III Supplement (form 41-2)

Column 1: Enter the four letter jurisdictional name code for the first jurisdiction you made sales in or owe use tax in for purchases made out of state where no tax or not enough tax was paid on your taxable purchases. **Example**: Tax owed in Laramie County Wyoming, enter **LARA** in this column. (Refer to the Jurisdiction Code Table.)

Column 2: Enter the four digit jurisdiction digit code (this is the combined County Code and City Code from the jurisdiction table) which corresponds to the jurisdiction name code you entered in column 1. **Example:** Tax owed in Cheyenne, WY (Laramie County) enter **0200**. (Refer to the Jurisdiction Code Table.) **Note: The last two digits (city code) will always be 00 unless reporting lodging tax, or reporting resort district tax.**

Column 3: Enter the tax rate in effect for the reporting period for the jurisdiction you are reporting sales in or use tax is owed in. (Refer to the current sales/use tax rate chart on our website.)

Column 4: Enter the total amount of **sales tax due** for the jurisdiction entered in column 1.

Column 5: Enter the total amount of **use tax due** for the jurisdiction entered in column 1. Use tax is due on items purchased out of state and brought into Wyoming for storage, use or consumption, where no tax or not enough tax was charged by the vendor at the time of purchase. This would include items such as office supplies, cleaning supplies, etc; items that will be used/consumed by your business. Use tax is not due on inventory purchases made from out of state suppliers that you intend to resell. **Do not include the purchases subject to this tax on Line A (Gross Sales and Services) of the return.**

Column 6: Enter the total amount of **excess tax due** for the jurisdiction entered in column 1. This would include any over collected tax due to calculation errors and or rate collection errors.

Column 7: Add columns 4, 5, and 6 and enter the total.

Repeat steps listed for Column 1 through Column 7 for each jurisdiction in which tax is due.

Line K: Add net tax due totals in column 7 on **form 41-1** and place sum here.

If additional space is needed to report for additional jurisdictions, please complete part III Jurisdictional Tax Information on **Form 41-2**. This form is completed the same as the above steps. Total all Net Tax Due in

Column 7 and enter the sum in **Line 1** at the bottom of the Form 41-2.

Line L: If you reported tax due for additional jurisdictions on Form 41-2, place the total from Line 1 here. Please indicate the number of supplemental pages included with this form in the box to the left of this line.

Line M: Add lines K and L and place total here. This should be the total sales/use and excess tax due for this reporting period.

If you are not a lodging vendor in a jurisdiction that has enacted a lodging tax, skip to Line D Part I Summary on Form 41-1 instructions.

Form 41-3 Supplement for Lodging Vendors.

If you are a lodging vendor and your lodging establishment is located in a jurisdiction that has enacted a lodging tax you must complete Form 41-3 Part IV Lodging Tax Information, before proceeding. Lodging vendors will be reporting the lodging tax rate only on the Form 41-3. Example: Lodging tax due for a hotel located within the City limits of Sheridan, WY. The lodging tax rate to be reported on 41-3 is 4%.

If your lodging establishment is located in a jurisdiction that has enacted a lodging tax, at the county level and you are located within the municipal boundaries of an incorporated city or town in that county you will report your lodging tax to that city/town jurisdiction. However if your establishment is not located within the municipal boundaries of an incorporated city/ town you will report your lodging tax to the county jurisdiction where the establishment is

located. **Example:** Lodging establishment located within the municipal boundaries of Cheyenne, WY the Jurisdiction Name code to enter in Column 1 on the form 41-3 would be **CHEY.** The Jurisdiction Digit code to be entered in Column 2 on the form 41-3 would be **0201**.

For a lodging establishment located outside of the municipal boundaries of the City of Cheyenne, WY the Jurisdiction Name code to enter in Column 1 of the form 41-3 would be **LARA**. The Jurisdiction Digit code to enter in Column 2 of the form 41-3 would be **0200**.

If your lodging establishment is located in a County where only specific cities/towns have enacted a lodging tax and your establishment is not located within the municipal boundaries of the city/town with a lodging tax you are not required to report on a form 41-3. **Example:** A lodging establishment located in Basin, WY (Big Horn County) would not complete a form 41-3 as this establishment is not located in a city/town with a lodging tax enacted.

Column 1: Enter the four letter jurisdictional name code for the first jurisdiction that lodging tax is owed for. **Example:** Hotel located in Sheridan County within the City of Sheridan, enter SHRD in this column. **Note:** The jurisdictional name code to be used to report lodging tax will be the City or Town where the lodging establishment is located. **Example:** Hotel located within the city limits of Cheyenne, WY jurisdiction name code to be entered is CHEY.

Column 2: Enter the four digit jurisdiction digit code which corresponds to the jurisdiction name code you entered in column 1. **Example:** Lodging tax owed in the City of Sheridan, enter 0304 in this column. Note: The four digit jurisdiction

digit code to be used to report lodging tax will be the code which corresponds to the location of the establishment. **Example:** Hotel located within the city limits of Cheyenne, WY four digit code to be entered is 0201.

Column 3: Enter the lodging tax rate in effect for the reporting period for the jurisdiction you entered in column 1. **Remember** this is only the lodging tax rate not the total combine rate for sales and lodging tax. (Refer to the current sales/use/lodging tax rate chart.)

Column 4: Enter the total amount of lodging tax due on lodging services for the jurisdiction entered in column 1.

Repeat steps listed for Columns 1 through 4 above for each jurisdiction you need to report lodging tax.

Total all tax due on lodging services in column 4 and enter the sum in **Line 1** at the bottom of the Form 41-3.

Line D Part 1 – Summary on Form 41-1

Line D. You must complete Part II Jurisdictional Tax Information and Part III (form 41-2) Jurisdictional Tax Information Supplemental page (if applicable). **Enter the total amount of sales, use and excess tax due for this filing period from Line M Part II Jurisdictional Tax Information Form 41-1**

Line E. If you are not a lodging vendor or your lodging establishment is located in a jurisdiction that does not have a lodging tax enacted, please enter zero here.
If you are a lodging vendor and located within a jurisdiction which has lodging tax enacted, enter the total amount of lodging

tax due for this period, from Line 1 Part IV Lodging Tax Information Form 41-3.

Line F. Enter the total of all tax due for this period. Add lines D and E and place the sum in Line F.

Line G. This line is only to be used if the return and payment are going to be postmarked by the 15th of the month the tax is due. Example: January 2012 return and payment must be postmarked by February 15, 2012 to qualify for the vendor compensation credit.

Enter the total amount of vendor compensation credit allowed for the filing period. **Note:** Vendors are allowed to take a credit of 1.95% of the total tax due for the first $6250.00 of tax due. For any amount exceeding $6250.00 of tax due vendors are allowed to take a 1% credit, up to a total vendor compensation credit of $500.00 per filing period, per vendor (vendor means ownership). To calculate the vendor compensation credit, follow the example below:

Assuming total tax due of $7,500.00 for the January 2012 filing period, (from line F of Part 1- Summary on Form 41)

1.95% X $6,250.00 = $121.88

1% X $1,250.00 (amount exceeding $6250.00) = $12.50.

$121.88 + $12.50 = $134.37

The total vendor compensation credit allowed for the January 2012 filing period is $134.37. Place this amount on line G.

For additional information an eligibility requirements please see the December 2011 Taxing Issues, which is available on our website at http://revenue.state.wy.us

Line H. Enter the total amount of penalty, interest and department billings notices. Penalty for paying tax after the due date is 10% of the total tax due. Penalty for not filing the return by the due date is $10.00. If the return is not filed within the next thirty days an additional penalty of $25.00 is assessed. Interest is calculated at a daily rate. Interest rate information is on our web site. If you have received a billing notice from the department that is unpaid, include this amount here.

Line I: Enter the amount of any Credit Notice you have received from the department. **Note:** Do not enter a credit amount here until you have received notice from the department as this could cause an underpayment of your return.

Line J: Subtract line G from F, Add the figures in Line H then subtract figure entered in line I, enter the sum here. This is the total amount of tax due for this reporting period.

If your business has had informational changes pertaining to address, ownership, or contact information please attach an additional page indicating the changes.

Please sign and date the return.