

Wyoming Department of Revenue  
Sales & Use Tax Return for Occasional Vendors  
Form 43

**Important Information**

- If the form is not pre-printed with your name and address information please print your name and address in the box where indicated.
- If you have remitted tax to the State of Wyoming previously, please enter your Ownership RID (Revenue Identification Number) in the box where indicated.
- Please enter your FEIN number or the last four digits of your social security number in the box where indicated.
- Please enter the report period start date and end date for the period you are reporting tax due. i.e. attended a craft show November 7<sup>th</sup> and 8<sup>th</sup> 2009. The reporting period would be November 1, 2009 through November 30, 2009.
- Please enter the Return due date, as the last day of the month following the month of sales. 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.
- Submit completed returns and payment to:  
Wyoming Department of Revenue  
Herschler Bldg. 2<sup>nd</sup> 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.
- If you attended an occasional sales event and made no sales at all during this filing period, 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. 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, and services made/performed by your business in the State of Wyoming for the reporting period of the occasional show you attended. Do not include the amount of sales tax collected 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 sum. 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 tax to the jurisdiction where the sale or delivery took place. **All sales tax due will be reported using only the county level jurisdiction name and digit code, as tax is only imposed at the state and county level. The only exception to this rule is if you need to report tax that was collected in the Teton County Resort District.**

If the tax jurisdiction name, digit code and tax rate is not pre-printed or is incorrect, please enter the correct jurisdiction name, digit code and corresponding tax rate.

### **If additional room is needed, complete Part III Supplement (form 43-2)**

**Column 1:** Enter the four letter jurisdictional name code for the first jurisdiction you made sales in. **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 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.)

**Column 3:** Enter the tax rate in effect for the reporting period for the jurisdiction you are reporting sales in. (Refer to the current sales/use tax rate chart.)

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

**Column 5:** This column is not used on this 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 and 6 and enter the total.

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

**Line J:** Add net tax due totals in column 7 on **form 43-1** and place sum here.

If additional space is needed to report for additional jurisdictions, please complete part III Jurisdictional Tax Information on **Form 43-2**. 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 43-2.

**Line K:** If you reported tax due for additional jurisdictions on Form 43-2, 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 L:** Add lines J and K and place total here. This should be the total sales tax and excess tax due for this reporting period.

### Line D Part 1 – Summary on Form 43-1

**Line D.** You must complete Part II Jurisdictional Tax Information and Part III (form 43-2) Jurisdictional Tax Information Supplemental page (if applicable). **Enter the total amount of sales and excess tax due for this filing period from Line L Part II Jurisdictional Tax Information Form 43-1.**

**Line E.** This line is not used on this form.

**Line F.** This line is not used on this form.

**Line G.** 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. 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 H:** 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 I:** Add the figures in Line D and G and then subtract any figure entered in line H, enter the sum here. This is the total amount of tax due for this reporting period.

If your business has had informational changes please check the appropriate box for the changes and indicate the updated information in the space provided.

**Please sign and date the return.**