

Wyoming Department of Revenue
Use Tax Return for Consumers &
Non-Licensed Businesses
Form 44

Important Information

- All returns must be postmarked by the last day of the month following the last month in the reporting period. i.e. If you are reporting monthly, report period 8/1/09 through 8/31/09 postmarked by 9/30/09. Quarterly reporting, report period 1/1/09 through 3/31/09 postmarked by 4/30/09. Annual reporting, report period 1/1/09 through 12/31/09 postmarked by 1/31/10. 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
122 West 25th Street, Suite E301
Cheyenne, WY 82002
- 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 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 taxpayer for completion and signature.**

Part – I- Use Tax Due – Monthly Reporting Period

This section is used to itemize use tax to the jurisdiction in Wyoming where the purchase is being used, stored or consumed. **All use 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, unless you are reporting tax in the Teton Village Resort District.**

If the 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.

Column 1: Enter the four letter jurisdictional name code for the jurisdiction you 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 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 use tax owed in. (Refer to the current sales/use tax rate chart.)

Column 4: Total all purchases made out of state where no tax was paid to the vendor, or

where tax was paid at a lesser rate than the rate in effect in the jurisdiction where the purchase is being used, stored or consumed in Wyoming. Multiply the total purchase(s) amount by the tax rate entered in column 3, and place figure here. **Example:** Purchases of \$200.00 made in Nebraska and brought to Cheyenne, Wyoming for storage, use or consumption would result in a tax liability of \$12.00. $\$200.00 \times 6\% = \12.00 .

Column 5: Enter the total amount of **sales or use tax** paid to another state. Wyoming offers an offsetting credit for sales/use tax legally imposed and paid in another state. **Example:** The Nebraska vendor charged \$10.00 sales tax; enter \$10.00 on this line.

Column 6: Subtract the figure entered in column 5 from the figure in column 4 and place the difference here. This is the total use tax owed for the reporting period. To complete the example from column 5: You paid 5% tax to the Nebraska vendor, so the Wyoming Use tax due is \$2.00. $\$12.00$ (entered in column 4) minus $\$10.00$ (entered in column 5) = $\$2.00$.

Adjustments: If you owe penalties or interest or the Department has sent you a billing notice please place that amount here. Add the amount entered in Column 6 to any figure entered on the adjustment line and place the total in the Total Due. This is the total use tax owed on your purchases for this filing period.

Part – II- Use Tax Due – Quarterly or Annual Reporting Period

This section is used to itemize use tax to the jurisdiction in Wyoming where the purchase is being used, stored or consumed. **All use 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, unless use tax is owed in the Teton Village Resort District.

Column 1: Enter the four letter jurisdictional name code for the first jurisdiction you 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 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 entered in column 1. (Refer to the sales/use tax rate chart with the effective date that corresponds to the quarter you are reporting for.)

Column 4: Place an X in the box that corresponds to the jurisdiction entered in column 1 and the tax rate entered in column 3. **Example:** Tax owed in Laramie County, WY at a rate of 6% for Q1 (January 1, 2009 through March 31, 2009), and Q4 (October 1, 2009 through December 31, 2009). Place an X in box for Q1 and Q4. Tax for these quarters can be placed on the same line as the tax rate was the same in Q1 and Q4.

Note: If there was a tax rate change during the year for the jurisdiction you are reporting for you must use a separate line for each tax rate.

Column 5: Total all purchases made out of state where no tax was paid to the vendor, or where tax was paid at a lesser rate than the rate in effect in the jurisdiction where the

purchase is being used, stored or consumed in Wyoming. Multiply the total purchase(s) amount by the tax rate entered in column 3, and place figure here. **Example:** Purchases of \$200.00 made in Nebraska and brought to Cheyenne, Wyoming for storage, use or consumption would result in a tax liability of \$12.00. $\$200.00 \times 6\% = \12.00 .

Column 6: Enter the total amount of **sales or use tax** paid to another state. Wyoming offers an offsetting credit for sales/use tax legally imposed and paid in another state. **Example:** The Nebraska vendor charged \$10.00 sales tax; enter \$10.00 on this line

Column 7: Subtract the figure entered in column 6 from the figure in column 5 and place the difference here. This is the total use tax owed for the reporting period. To complete the example from column 5: You paid 5% tax to the Nebraska vendor, so the Wyoming Use tax due is \$2.00. $\$12.00$ (entered in column 5) minus $\$10.00$ (entered in column 6) = $\$2.00$.

Sub Total: Add the total amounts entered in column 7 and place total here.

Adjustments: If you owe penalties or interest or the Department has sent you a billing notice please place that amount here. Add the amount entered in Column 7 to any figure entered on the adjustment line and place the total in the Total Due. This is the total use tax owed on your purchases for this filing period.