

Wyoming Department of Revenue
Use Tax Return for Contractors
Form 45

Important Information

- Contractors must file a form 45 only when there is tax to report in a given month.
- All returns must be postmarked by the last day of the month following the last day in the reporting period. i.e. A return filed for February 1, 2011 through February 28, 2011 must be postmarked by March 31st 2011. 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
Herschler Bldg. 2nd Floor West
Cheyenne, WY 82002-0110
- In the box indicated enter your business name and mailing address.
- To the right of the name and address box, enter your Ownership RID number issued by the department.
- Please enter your FIEN number or the last four digits of the owner's social security number.
- In the space provided for the report period, please enter the month you are reporting the tax for.
- In the space provided for the due date for the return, please enter the last day of the month following the month being reported.
- 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.
- Enter the project numbers that you are remitting use tax for in the boxes provided.
- 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. The new return must be completed in its entirety and must be signed.**

Skip to Part II Jurisdictional Tax Information

This section is used to itemize use tax to the jurisdiction where delivery of the items/materials took place. **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.

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. Note: Only enter the jurisdiction if tax is owed. If tax was paid at a higher rate or a rate equal to the rate in effect in this county do not report for the county.

Example: Tax owed in Laramie County Wyoming, enter **LARA** in this column. (Refer to the Jurisdictional Code Table).

Column 2: Enter the four digit jurisdiction digit code which corresponds to the jurisdiction you entered in column 1.

Example: Tax owned in Cheyenne, Wyoming (Laramie County) enter **0200** (Refer to the Jurisdictional Code Table).

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

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

Column 5: Enter the amount of sales or use tax paid to another state on these items.

Example: building materials purchased in another state and 4% (four percent) sales tax was paid at the time of purchase, materials brought into Cheyenne (Laramie County). Enter the amount of tax paid to the other state in this column.

Column 6: Enter the total amount of use tax owed in the jurisdiction entered in

column 1. Subtract the amount entered in column 5 from the amount entered in column 4 and enter difference in column 6.

Line E: Add amounts entered in column 6 on the **form 45-1** and place the sum here.

Repeat steps listed for Column 1 through Column 5 for each jurisdiction in which tax is due. If additional space is required please complete Part III Supplement (form 45-2). This form is completed the same as the above steps. Total all Use Tax Owed in Column 6 and enter the sum in **Line 1** at the bottom of the Form 45-2.

Line F: If you reported tax due for additional jurisdictions on a Form 45-2, place the total from Line 1 here. Please indicate the number of supplemental pages included with this form in the box to the left.

Line G: Add lines E and F and place the total here. This should be the total use tax due for this period.

Line A Part 1 – Summary On Form 45-1

Line A: Enter the total use tax owed for this period, from Line G.

Line B: Enter the total amount of penalty, interest or Dept. of Revenue billing notices. Penalty for paying tax after the due date is 10% of the total tax due. Interest is calculated at a daily rate. Interest information is available on our website. If you have received a billing notice from the department that is unpaid, please include this amount here.

Line C: 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 D: Add the figures in Lines A and B and then subtract any figure entered in Line C, and enter amount here.

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.

Instructions form 45 issued 5/9/11