



State of Wyoming  
**DEPARTMENT OF REVENUE**

**MATTHEW H. MEAD**, Governor  
**DANIEL W. NOBLE**, Director

122 West 25th Street, 2-West, Cheyenne, Wyoming 82002-0110  
Telephone:(307) 777-7961 ◊ Web:<http://revenue.wyo.gov> ◊ E-mail:[dor@wyo.gov](mailto:dor@wyo.gov)

Administration Fax (307)777-7722 ◊ Property Tax Division Fax (307)777-7527 ◊ Excise Division Fax (307)777-3632 ◊ Mineral Division Fax (307)777-7849 ◊ Liquor Division Fax (307)777-6255

**\*\*\* Attention Annual Filers \*\*\***

**The sales tax returns for annual filers are printed and mailed in  
January of the following year**

Dear Vendor:

Thank you for applying for a Wyoming Sales and Use Tax License. The included documents are those that we hope answer some of the general questions that vendor's have and provide you with the documents that might be used frequently:

- ***A sales and use tax account update form*** to inform us of changes to your account;
- The two most recent ***Sales/Use & Lodging Tax Rate by locality chart***;
- A current listing of ***Sales and Use Tax Rates by Zip Code for Wyoming Cities and Towns***;
- A sample of ***Form 42*** (Sales/Use tax return) with attached worksheets and instructions;
- The most recent issue of ***Taxing Issues***, the Wyoming Department of Revenue quarterly newsletter;
- ***Vendor Compensation bulletin***
- the ***Streamlined Sales Tax Project (SSTP) Certificate of Exemption*** with instructions and a matrix listing Wyoming's exemptions;
- A list of ***topic specific bulletins and industry specific publications*** on our website, that answer frequently asked questions that arise in these industries;

If you elect to file your sales tax returns online, create your account for ***Wyoming Internet Filing Service (WYIFS)*** at <https://excise-wyifs.wy.gov>. WYIFS is a secure internet web site for filing sales/use tax reports electronically. Through WYIFS you can also submit or authorize tax payments via ACH Debit transactions that work like an online 'check' or by credit card.

Once again, thank you for licensing with the Wyoming Department of Revenue and good luck with your business. If you have any questions, please contact the department at 307-777-5200.

**The blank pages in this document are put in there intentionally to allow the document to be printed front and back.**





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Sales & Use Tax Account Update Form - Please print, using dark blue or black ink

Add or Update Authorized Contact Name, Title

Phone, Email, Fax

Update Mailing Address Street; Suite, unit or apartment

City, State, Zip+4

Update Location Address Street; Suite, unit or apartment

City, State, Zip+4 If you change your location to a different county in WY, you will need a new license

Update Ownership or DBA Name Please indicate if changing Doing Business As (DBA) name or ownership name

Change Business Description IE Started as contract pumper, now a florist

Cancel License Provide closure date

Other

I, [Printed Name] in my capacity as [Title or job description] for

[Name of Business], which has RID # [Revenue Identification #] and is associated with

Lic # [License number, if applicable], attest that I am authorized to make changes to this account.

Signature, Phone Number

Date



Wyoming Department of Revenue  
Excise Tax Division  
122 W. 25<sup>th</sup> St  
Cheyenne WY 82002

**Sales/Use and Lodging Tax Rates by Locality Effective 07/01/2017**

The shaded areas below represent tax rate changes from the previous rate chart of 04/01/17. If you have questions or need assistance, please call (307) 777-5200 or visit our website at revenue.wyo.gov

Co #	County	State Tax Rate		General Purpose County Option Tax Rate		Specific Purpose County Option Tax Rate		Economic Development County Option Tax Rate	Total Sales/Use Tax Rate	Local Government	Lodging Tax Rate		Total Lodging & Sales/Use Tax Rate	
05	Albany	4%	+	1%	+	1%		=	6%	Albany	4%	=	10%	
09	Big Horn	4%	+	1%				=	5%	Lovell & Greybull only	2%	=	7%	
											3%	=	8%	
17	Campbell	4%	+	1%				=	5%	Campbell	2%	=	7%	
06	Carbon	4%	+	1%	+	1%		=	6%	Carbon	2%	=	8%	
13	Converse	4%	+	1%				=	5%	Converse	3%	=	8%	
18	Crook	4%	+	1%	+	1%		=	6%	Crook	2%	=	8%	
10	Fremont	4%	+	1%				=	5%	Fremont	4%	=	9%	
07	Goshen	4%	+	1%			+	.25%	=	5.25%	Goshen	4%	=	9.25%
15	Hot Springs	4%	+	1%	+	1%		=	6%	Hot Springs	4%	=	10%	
16	Johnson	4%	+	1%				=	5%	Johnson	2%	=	7%	
02	Laramie	4%	+	1%				=	5%	Laramie	4%	=	9%	
12	Lincoln	4%	+	1%				=	5%	Afton,	2%	=	7%	
										Cokeville,	2%	=	7%	
										Diamondville &	2%	=	7%	
										Kemmerer only	4%	=	9%	
01	Natrona	4%	+	1%				=	5%	Natrona	4%	=	9%	
14	Niobrara	4%	+	1%				=	5%	Lusk only	3%	=	8%	
11	Park	4%			+	1%		=	5%	Park	4%	=	9%	
08	Platte	4%	+	1%	+	1%		=	6%	Platte	3%	=	9%	
03	Sheridan	4%	+	1%	+	1%		=	6%	Sheridan only	4%	=	10%	
23	Sublette	4%						=	4%	Town of Pinedale only	4%	=	8%	
04	Sweetwater	4%	+	1%	+	1%		=	6%	Sweetwater	3%	=	9%	
22	Teton	4%	+	1%				=	5%	Teton	2%	=	7%	
19	Uinta	4%	+	1%				=	5%	Evanston only	3%	=	8%	
20	Washakie	4%	+	1%				=	5%	Washakie	4%	=	9%	
21	Weston	4%	+	1%	+	1%		=	6%	Weston	4%	=	10%	

## Wyoming Department of Revenue

Special Notice

Excise Tax Division

Special Notice

122 W. 25<sup>th</sup> St

Cheyenne WY 82002

**Sales/Use and Lodging Tax Rates by Locality Effective 04/01/2017**

The shaded areas below represent tax rate changes from the previous rate chart of 01/01/17. If you have questions or need assistance, please call (307) 777-5200 or visit our website at [revenue.wyo.gov](http://revenue.wyo.gov)

Co #	County	State Tax Rate		General Purpose County Option Tax Rate		Specific Purpose County Option Tax Rate		Economic Development County Option Tax Rate	Total Sales/Use Tax Rate	Local Government	Lodging Tax Rate		Total Lodging & Sales/Use Tax Rate	
05	Albany	4%	+	1%	+	1%		=	6 %	Albany	4%	=	10%	
09	Big Horn	4%	+	1%				=	5 %	Lovell & Greybull only	2%	=	7%	
											3%	=	8%	
17	Campbell	4%	+	1%				=	5 %	Campbell	2%	=	7%	
06	Carbon	4%	+	1%	+	1%		=	6 %	Carbon	2%	=	8%	
13	Converse	4%	+	1%				=	5 %	Converse	3%	=	8%	
18	Crook	4%	+	1%	+	1%		=	6 %	Crook	2%	=	8%	
10	Fremont	4%	+	1%				=	5 %	Fremont	4%	=	9%	
07	Goshen	4%	+	1%			+	.25%	=	5.25 %	Goshen	4%	=	9.25%
15	Hot Springs	4%	+	1%	+	1%		=	6 %	Hot Springs	4%	=	10%	
16	Johnson	4%	+	1%				=	5 %	Johnson	2%	=	7%	
02	Laramie	4%	+	1%				=	5 %	Laramie	4%	=	9%	
12	Lincoln	4%	+	1%				=	5 %	Afton,	2%	=	7%	
										Cokeville,	2%	=	7%	
										Diamondville &	2%	=	7%	
										Kemmerer only	4%	=	9%	
01	Natrona	4%	+	1%				=	5 %	Natrona	4%	=	9%	
14	Niobrara	4%	+	1%	+	1%		=	6 %	Lusk only	3%	=	9%	
11	Park	4%			+	1%		=	5 %	Park	4%	=	9%	
08	Platte	4%	+	1%	+	1%		=	6 %	Platte	3%	=	9%	
03	Sheridan	4%	+	1%	+	1%		=	6 %	Sheridan only	4%	=	10%	
23	Sublette	4%						=	4 %	Town of Pinedale only	4%	=	8%	
04	Sweetwater	4%	+	1%	+	1%		=	6 %	Sweetwater	3%	=	9%	
22	Teton	4%	+	1%				=	5 %	Teton	2%	=	7%	
19	Uinta	4%	+	1%				=	5 %	Evanston only	3%	=	8%	
20	Washakie	4%	+	1%				=	5 %	Washakie	4%	=	9%	
21	Weston	4%	+	1%	+	1%		=	6 %	Weston	4%	=	10%	

## Sales and Use Tax Rates by Zip Code for Wyoming Cities and Towns

Effective 7/1/17

City or Town	CountyName	ZIP_CODE	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Dev. Option	Total Sales Tax Rate
Albany	Albany County	82070	4.00%	1.00%	1.00%	0.00%	6.00%
Acme	Sheridan County	82839	4.00%	1.00%	1.00%	0.00%	6.00%
Adon	Campbell County	82727	4.00%	1.00%	0.00%	0.00%	5.00%
Afton	Lincoln County	83110	4.00%	1.00%	0.00%	0.00%	5.00%
Aladdin	Crook County	82710	4.00%	1.00%	1.00%	0.00%	6.00%
Albin	Laramie County	82050	4.00%	1.00%	0.00%	0.00%	5.00%
Alcova	Natrona County	82620	4.00%	1.00%	0.00%	0.00%	5.00%
Allendale	Natrona County	82609	4.00%	1.00%	0.00%	0.00%	5.00%
Almy	Uinta County	82930	4.00%	1.00%	0.00%	0.00%	5.00%
Alpine	Lincoln County	83128	4.00%	1.00%	0.00%	0.00%	5.00%
Alta	Teton County	83414	4.00%	1.00%	0.00%	0.00%	5.00%
Altamont	Uinta County	82930	4.00%	1.00%	0.00%	0.00%	5.00%
Alva	Crook County	82711	4.00%	1.00%	1.00%	0.00%	6.00%
Arapahoe	Fremont County	82510	4.00%	1.00%	0.00%	0.00%	5.00%
Arlington	Carbon County	82083	4.00%	1.00%	1.00%	0.00%	6.00%
Arminto	Natrona County	82630	4.00%	1.00%	0.00%	0.00%	5.00%
Arvada	Sheridan County	82831	4.00%	1.00%	1.00%	0.00%	6.00%
Aspen	Uinta County	82930	4.00%	1.00%	0.00%	0.00%	5.00%
Atlantic City	Fremont County	82520	4.00%	1.00%	0.00%	0.00%	5.00%
Auburn	Lincoln County	83111	4.00%	1.00%	0.00%	0.00%	5.00%
Badger Basin	Park County	82435	4.00%	0.00%	1.00%	0.00%	5.00%
Baggs	Carbon County	82321	4.00%	1.00%	1.00%	0.00%	6.00%
Bairoil	Sweetwater County	82322	4.00%	1.00%	1.00%	0.00%	6.00%
Banner	Sheridan County	82832	4.00%	1.00%	1.00%	0.00%	6.00%
Bar Nunn	Natrona County	82601	4.00%	1.00%	0.00%	0.00%	5.00%
Barnum	Johnson County	82639	4.00%	1.00%	0.00%	0.00%	5.00%
Basin	Big Horn County	82410	4.00%	1.00%	0.00%	0.00%	5.00%
Bear Creek	Converse County	82633	4.00%	1.00%	0.00%	0.00%	5.00%
Bear River	Uinta County	82930	4.00%	1.00%	0.00%	0.00%	5.00%
Beckton	Sheridan County	82801	4.00%	1.00%	1.00%	0.00%	6.00%
Bedford	Lincoln County	83112	4.00%	1.00%	0.00%	0.00%	5.00%
Bentley	Weston County	82730	4.00%	1.00%	1.00%	0.00%	6.00%
Beulah	Crook County	82712	4.00%	1.00%	1.00%	0.00%	6.00%
Big Horn	Sheridan County	82803	4.00%	1.00%	1.00%	0.00%	6.00%
Big Piney	Sublette County	83113	4.00%	0.00%	0.00%	0.00%	4.00%
Big Sandy	Sublette County	82923	4.00%	0.00%	0.00%	0.00%	4.00%
Big Trails	Washakie County	82442	4.00%	1.00%	0.00%	0.00%	5.00%
Bill	Converse County	82633	4.00%	1.00%	0.00%	0.00%	5.00%
Bitter Creek	Sweetwater County	82901	4.00%	1.00%	1.00%	0.00%	6.00%
Bondurant	Sublette County	82922	4.00%	0.00%	0.00%	0.00%	4.00%
Bonneville	Fremont County	82649	4.00%	1.00%	0.00%	0.00%	5.00%
Bordeaux	Platte County	82201	4.00%	1.00%	1.00%	0.00%	6.00%
Border	Lincoln County	83114	4.00%	1.00%	0.00%	0.00%	5.00%
Borie	Laramie County	82007	4.00%	1.00%	0.00%	0.00%	5.00%
Bosler	Albany County	82051	4.00%	1.00%	1.00%	0.00%	6.00%
Boulder	Sublette County	82923	4.00%	0.00%	0.00%	0.00%	4.00%
Boxelder	Converse County	82637	4.00%	1.00%	0.00%	0.00%	5.00%
Boysen	Fremont County	82501	4.00%	1.00%	0.00%	0.00%	5.00%
Braae	Converse County	82633	4.00%	1.00%	0.00%	0.00%	5.00%
Bronx	Sublette County	83115	4.00%	0.00%	0.00%	0.00%	4.00%
Bryan	Sweetwater County	82935	4.00%	1.00%	1.00%	0.00%	6.00%
Buckhorn	Weston County	82715	4.00%	1.00%	1.00%	0.00%	6.00%
Buffalo	Johnson County	82834	4.00%	1.00%	0.00%	0.00%	5.00%
Buford	Albany County	82052	4.00%	1.00%	1.00%	0.00%	6.00%
Burgess Junction	Sheridan County	82836	4.00%	1.00%	1.00%	0.00%	6.00%
Burlington	Big Horn County	82411	4.00%	1.00%	0.00%	0.00%	5.00%
Burns	Laramie County	82053	4.00%	1.00%	0.00%	0.00%	5.00%
Burntfork	Sweetwater County	82938	4.00%	1.00%	1.00%	0.00%	6.00%
Burris	Fremont County	82512	4.00%	1.00%	0.00%	0.00%	5.00%
Byron	Big Horn County	82412	4.00%	1.00%	0.00%	0.00%	5.00%

## Sales and Use Tax Rates by Zip Code for Wyoming Cities and Towns

Effective 7/1/17

City or Town	CountyName	ZIP_CODE	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Dev. Option	Total Sales Tax Rate
Calpet	Sublette County	83113	4.00%	0.00%	0.00%	0.00%	4.00%
Canyon Station	Park County	82190	4.00%	0.00%	1.00%	0.00%	5.00%
Careyhurst	Converse County	82633	4.00%	1.00%	0.00%	0.00%	5.00%
Carlile	Crook County	82721	4.00%	1.00%	1.00%	0.00%	6.00%
Carpenter	Laramie County	82054	4.00%	1.00%	0.00%	0.00%	5.00%
Carter	Uinta County	82933	4.00%	1.00%	0.00%	0.00%	5.00%
Casper**	Natrona County	82601	4.00%	1.00%	0.00%	0.00%	5.00%
Casper**	Natrona County	82602	4.00%	1.00%	0.00%	0.00%	5.00%
Casper**	Natrona County	82604	4.00%	1.00%	0.00%	0.00%	5.00%
Casper**	Natrona County	82605	4.00%	1.00%	0.00%	0.00%	5.00%
Casper**	Natrona County	82609	4.00%	1.00%	0.00%	0.00%	5.00%
Cassa	Platte County	82213	4.00%	1.00%	1.00%	0.00%	6.00%
Centennial	Albany County	82055	4.00%	1.00%	1.00%	0.00%	6.00%
Cheyenne**	Laramie County	82001	4.00%	1.00%	0.00%	0.00%	5.00%
Cheyenne**	Laramie County	82002	4.00%	1.00%	0.00%	0.00%	5.00%
Cheyenne**	Laramie County	82003	4.00%	1.00%	0.00%	0.00%	5.00%
Cheyenne**	Laramie County	82006	4.00%	1.00%	0.00%	0.00%	5.00%
Cheyenne**	Laramie County	82007	4.00%	1.00%	0.00%	0.00%	5.00%
Cheyenne**	Laramie County	82008	4.00%	1.00%	0.00%	0.00%	5.00%
Cheyenne**	Laramie County	82009	4.00%	1.00%	0.00%	0.00%	5.00%
Cheyenne**	Laramie County	82010	4.00%	1.00%	0.00%	0.00%	5.00%
Chugwater	Platte County	82210	4.00%	1.00%	1.00%	0.00%	6.00%
Church Buttes	Uinta County	82933	4.00%	1.00%	0.00%	0.00%	5.00%
Clareton	Weston County	82701	4.00%	1.00%	1.00%	0.00%	6.00%
Clark	Park County	82435	4.00%	0.00%	1.00%	0.00%	5.00%
Clearmont	Sheridan County	82835	4.00%	1.00%	1.00%	0.00%	6.00%
Clifton	Weston County	82701	4.00%	1.00%	1.00%	0.00%	6.00%
Cody	Park County	82414	4.00%	0.00%	1.00%	0.00%	5.00%
Cokeville	Lincoln County	83114	4.00%	1.00%	0.00%	0.00%	5.00%
Colloid	Weston County	82730	4.00%	1.00%	1.00%	0.00%	6.00%
Colony	Crook County	82710	4.00%	1.00%	1.00%	0.00%	6.00%
Colter Bay	Teton County	83013	4.00%	1.00%	0.00%	0.00%	5.00%
Cooper Lake	Albany County	82083	4.00%	1.00%	1.00%	0.00%	6.00%
Cora	Sublette County	82925	4.00%	0.00%	0.00%	0.00%	4.00%
Cottier	Goshen County	82240	4.00%	1.00%	0.00%	0.25%	5.25%
Cowley	Big Horn County	82420	4.00%	1.00%	0.00%	0.00%	5.00%
Creston	Sweetwater County	82301	4.00%	1.00%	1.00%	0.00%	6.00%
Croton	Campbell County	82716	4.00%	1.00%	0.00%	0.00%	5.00%
Crowheart	Fremont County	82512	4.00%	1.00%	0.00%	0.00%	5.00%
Daniel	Sublette County	83115	4.00%	0.00%	0.00%	0.00%	4.00%
Dayton	Sheridan County	82836	4.00%	1.00%	1.00%	0.00%	6.00%
Deaver	Big Horn County	82421	4.00%	1.00%	0.00%	0.00%	5.00%
Devils Tower	Crook County	82714	4.00%	1.00%	1.00%	0.00%	6.00%
Diamond	Platte County	82210	4.00%	1.00%	1.00%	0.00%	6.00%
Diamondville	Lincoln County	83116	4.00%	1.00%	0.00%	0.00%	5.00%
Dixon	Carbon County	82323	4.00%	1.00%	1.00%	0.00%	6.00%
Douglas	Converse County	82633	4.00%	1.00%	0.00%	0.00%	5.00%
Dubois	Fremont County	82513	4.00%	1.00%	0.00%	0.00%	5.00%
Dweyer	Platte County	82201	4.00%	1.00%	1.00%	0.00%	6.00%
East Thermopolis	Hot Springs County	82443	4.00%	1.00%	1.00%	0.00%	6.00%
Echeta	Campbell County	82716	4.00%	1.00%	0.00%	0.00%	5.00%
Eden	Sweetwater County	82932	4.00%	1.00%	1.00%	0.00%	6.00%
Edgerton	Natrona County	82635	4.00%	1.00%	0.00%	0.00%	5.00%
Egbert	Laramie County	82053	4.00%	1.00%	0.00%	0.00%	5.00%
Elk Basin	Park County	82435	4.00%	0.00%	1.00%	0.00%	5.00%
Elk Mountain	Carbon County	82324	4.00%	1.00%	1.00%	0.00%	6.00%
Elkol	Lincoln County	83114	4.00%	1.00%	0.00%	0.00%	5.00%
Elmo	Carbon County	82327	4.00%	1.00%	1.00%	0.00%	6.00%
Emblem	Big Horn County	82422	4.00%	1.00%	0.00%	0.00%	5.00%
Encampment	Carbon County	82325	4.00%	1.00%	1.00%	0.00%	6.00%



**Sales and Use Tax Rates  
by Zip Code for Wyoming Cities and Towns**

**Effective 7/1/17**

City or Town	CountyName	ZIP_CODE	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Dev. Option	Total Sales Tax Rate
Esterbrook	Converse County	82633	4.00%	1.00%	0.00%	0.00%	5.00%
Ethete	Fremont County	82520	4.00%	1.00%	0.00%	0.00%	5.00%
Etna	Lincoln County	83118	4.00%	1.00%	0.00%	0.00%	5.00%
Evanston**	Uinta County	82930	4.00%	1.00%	0.00%	0.00%	5.00%
Evanston**	Uinta County	82931	4.00%	1.00%	0.00%	0.00%	5.00%
Evansville	Natrona County	82636	4.00%	1.00%	0.00%	0.00%	5.00%
Fairview	Lincoln County	83119	4.00%	1.00%	0.00%	0.00%	5.00%
Farson	Sweetwater County	82932	4.00%	1.00%	1.00%	0.00%	6.00%
Farthing	Laramie County	82009	4.00%	1.00%	0.00%	0.00%	5.00%
FE Warren AFB	Laramie County	82005	4.00%	1.00%	0.00%	0.00%	5.00%
Federal	Laramie County	82009	4.00%	1.00%	0.00%	0.00%	5.00%
Fishing Bridge Station	Park County	82190	4.00%	0.00%	1.00%	0.00%	5.00%
Fletcher Park	Albany County	82058	4.00%	1.00%	1.00%	0.00%	6.00%
Fontenelle	Lincoln County	83101	4.00%	1.00%	0.00%	0.00%	5.00%
Fort Bridger	Uinta County	82933	4.00%	1.00%	0.00%	0.00%	5.00%
Fort Laramie	Goshen County	82212	4.00%	1.00%	0.00%	0.25%	5.25%
Fort Steele	Carbon County	82301	4.00%	1.00%	1.00%	0.00%	6.00%
Fort Washakie	Fremont County	82514	4.00%	1.00%	0.00%	0.00%	5.00%
Fossil	Lincoln County	83114	4.00%	1.00%	0.00%	0.00%	5.00%
Four Corners	Weston County	82715	4.00%	1.00%	1.00%	0.00%	6.00%
Foxpark	Albany County	82070	4.00%	1.00%	1.00%	0.00%	6.00%
Frannie	Big Horn County	82423	4.00%	1.00%	0.00%	0.00%	5.00%
Frannie	Park County	82423	4.00%	0.00%	1.00%	0.00%	5.00%
Freedom	Lincoln County	83120	4.00%	1.00%	0.00%	0.00%	5.00%
Freeland	Natrona County	82601	4.00%	1.00%	0.00%	0.00%	5.00%
Frewen	Sweetwater County	82336	4.00%	1.00%	1.00%	0.00%	6.00%
Frontier	Lincoln County	83121	4.00%	1.00%	0.00%	0.00%	5.00%
Garland	Park County	82435	4.00%	0.00%	1.00%	0.00%	5.00%
Garrett	Albany County	82058	4.00%	1.00%	1.00%	0.00%	6.00%
Gas Hills	Fremont County	82501	4.00%	1.00%	0.00%	0.00%	5.00%
Gebo	Hot Springs County	82443	4.00%	1.00%	1.00%	0.00%	6.00%
Gillette**	Campbell County	82716	4.00%	1.00%	0.00%	0.00%	5.00%
Gillette**	Campbell County	82717	4.00%	1.00%	0.00%	0.00%	5.00%
Gillette**	Campbell County	82718	4.00%	1.00%	0.00%	0.00%	5.00%
Glendo	Platte County	82213	4.00%	1.00%	1.00%	0.00%	6.00%
Glenrock	Converse County	82637	4.00%	1.00%	0.00%	0.00%	5.00%
Goose Egg	Natrona County	82604	4.00%	1.00%	0.00%	0.00%	5.00%
Granger	Sweetwater County	82934	4.00%	1.00%	1.00%	0.00%	6.00%
Granite Canyon	Laramie County	82059	4.00%	1.00%	0.00%	0.00%	5.00%
Grass Creek	Hot Springs County	82443	4.00%	1.00%	1.00%	0.00%	6.00%
Green River	Sweetwater County	82935	4.00%	1.00%	1.00%	0.00%	6.00%
Greybull	Big Horn County	82426	4.00%	1.00%	0.00%	0.00%	5.00%
Grover	Lincoln County	83122	4.00%	1.00%	0.00%	0.00%	5.00%
Grovont	Teton County	83001	4.00%	1.00%	0.00%	0.00%	5.00%
Guernsey	Platte County	82214	4.00%	1.00%	1.00%	0.00%	6.00%
Halfway	Sublette County	83113	4.00%	0.00%	0.00%	0.00%	4.00%
Hallville	Sweetwater County	82901	4.00%	1.00%	1.00%	0.00%	6.00%
Hamilton Dome	Hot Springs County	82443	4.00%	1.00%	1.00%	0.00%	6.00%
Hamsfork	Lincoln County	83101	4.00%	1.00%	0.00%	0.00%	5.00%
Hanna	Carbon County	82327	4.00%	1.00%	1.00%	0.00%	6.00%
Harriman	Laramie County	82059	4.00%	1.00%	0.00%	0.00%	5.00%
Hartville	Platte County	82215	4.00%	1.00%	1.00%	0.00%	6.00%
Hat Creek	Niobrara County	82225	4.00%	1.00%	0.00%	0.00%	5.00%
Hawk Springs	Goshen County	82217	4.00%	1.00%	0.00%	0.25%	5.25%
Heldt	Goshen County	82243	4.00%	1.00%	0.00%	0.25%	5.25%
Hells Half Acre	Natrona County	82604	4.00%	1.00%	0.00%	0.00%	5.00%
Hiland	Natrona County	82638	4.00%	1.00%	0.00%	0.00%	5.00%
Hillsdale	Laramie County	82060	4.00%	1.00%	0.00%	0.00%	5.00%
Himes	Big Horn County	82431	4.00%	1.00%	0.00%	0.00%	5.00%
Hoback Junction	Teton County	83001	4.00%	1.00%	0.00%	0.00%	5.00%

**Sales and Use Tax Rates  
by Zip Code for Wyoming Cities and Towns**

**Effective 7/1/17**

City or Town	CountyName	ZIP_CODE	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Dev. Option	Total Sales Tax Rate
Horse Creek	Laramie County	82061	4.00%	1.00%	0.00%	0.00%	5.00%
Howell	Albany County	82070	4.00%	1.00%	1.00%	0.00%	6.00%
Hudson	Fremont County	82515	4.00%	1.00%	0.00%	0.00%	5.00%
Hulett	Crook County	82720	4.00%	1.00%	1.00%	0.00%	6.00%
Huntley	Goshen County	82218	4.00%	1.00%	0.00%	0.25%	5.25%
Hyattville	Big Horn County	82428	4.00%	1.00%	0.00%	0.00%	5.00%
Iron Mountain	Laramie County	82009	4.00%	1.00%	0.00%	0.00%	5.00%
Jackson**	Teton County	83001	4.00%	1.00%	0.00%	0.00%	5.00%
Jackson**	Teton County	83002	4.00%	1.00%	0.00%	0.00%	5.00%
Jay Em	Goshen County	82219	4.00%	1.00%	0.00%	0.25%	5.25%
Jeffrey City	Fremont County	82310	4.00%	1.00%	0.00%	0.00%	5.00%
Jelm	Albany County	82063	4.00%	1.00%	1.00%	0.00%	6.00%
Jenny Lake	Teton County	83012	4.00%	1.00%	0.00%	0.00%	5.00%
Kane	Big Horn County	82431	4.00%	1.00%	0.00%	0.00%	5.00%
Kaycee	Johnson County	82639	4.00%	1.00%	0.00%	0.00%	5.00%
Keeline	Niobrara County	82227	4.00%	1.00%	0.00%	0.00%	5.00%
Kelly	Teton County	83011	4.00%	1.00%	0.00%	0.00%	5.00%
Kemmerer	Lincoln County	83101	4.00%	1.00%	0.00%	0.00%	5.00%
Keystone	Albany County	82070	4.00%	1.00%	1.00%	0.00%	6.00%
Kinnear	Fremont County	82516	4.00%	1.00%	0.00%	0.00%	5.00%
Kirby	Hot Springs County	82430	4.00%	1.00%	1.00%	0.00%	6.00%
Kirtley	Niobrara County	82225	4.00%	1.00%	0.00%	0.00%	5.00%
Kleenburn	Sheridan County	82839	4.00%	1.00%	1.00%	0.00%	6.00%
Kortes Dam	Carbon County	82327	4.00%	1.00%	1.00%	0.00%	6.00%
LaBarge	Lincoln County	83123	4.00%	1.00%	0.00%	0.00%	5.00%
LaGrange	Goshen County	82221	4.00%	1.00%	0.00%	0.25%	5.25%
Lake	Teton County	82190	4.00%	1.00%	0.00%	0.00%	5.00%
Lamont	Carbon County	82322	4.00%	1.00%	1.00%	0.00%	6.00%
Lance Creek	Niobrara County	82222	4.00%	1.00%	0.00%	0.00%	5.00%
Lander	Fremont County	82520	4.00%	1.00%	0.00%	0.00%	5.00%
Laramie**	Albany County	82070	4.00%	1.00%	1.00%	0.00%	6.00%
Laramie**	Albany County	82071	4.00%	1.00%	1.00%	0.00%	6.00%
Laramie**	Albany County	82072	4.00%	1.00%	1.00%	0.00%	6.00%
Laramie**	Albany County	82073	4.00%	1.00%	1.00%	0.00%	6.00%
Latham	Sweetwater County	82336	4.00%	1.00%	1.00%	0.00%	6.00%
Leiter	Sheridan County	82837	4.00%	1.00%	1.00%	0.00%	6.00%
Leo	Carbon County	82327	4.00%	1.00%	1.00%	0.00%	6.00%
Leroy	Uinta County	82933	4.00%	1.00%	0.00%	0.00%	5.00%
Linch	Johnson County	82640	4.00%	1.00%	0.00%	0.00%	5.00%
Lindbergh	Laramie County	82053	4.00%	1.00%	0.00%	0.00%	5.00%
Lingle	Goshen County	82223	4.00%	1.00%	0.00%	0.25%	5.25%
Little America	Sweetwater County	82929	4.00%	1.00%	1.00%	0.00%	6.00%
Lonetree	Uinta County	82936	4.00%	1.00%	0.00%	0.00%	5.00%
Lost Cabin	Fremont County	82642	4.00%	1.00%	0.00%	0.00%	5.00%
Lost Springs	Converse County	82224	4.00%	1.00%	0.00%	0.00%	5.00%
Lovell	Big Horn County	82431	4.00%	1.00%	0.00%	0.00%	5.00%
Lucerne	Hot Springs County	82443	4.00%	1.00%	1.00%	0.00%	6.00%
Lusk	Niobrara County	82225	4.00%	1.00%	0.00%	0.00%	5.00%
Lyman	Uinta County	82937	4.00%	1.00%	0.00%	0.00%	5.00%
Lysite	Fremont County	82642	4.00%	1.00%	0.00%	0.00%	5.00%
Madison Junction	Teton County	82190	4.00%	1.00%	0.00%	0.00%	5.00%
Mammoth	Park County	82190	4.00%	0.00%	1.00%	0.00%	5.00%
Mammoth Hot Springs	Park County	82190	4.00%	0.00%	1.00%	0.00%	5.00%
Manderson	Big Horn County	82432	4.00%	1.00%	0.00%	0.00%	5.00%
Mantua	Park County	82435	4.00%	0.00%	1.00%	0.00%	5.00%
Manville	Niobrara County	82227	4.00%	1.00%	0.00%	0.00%	5.00%
Marbleton	Sublette County	83113	4.00%	0.00%	0.00%	0.00%	4.00%
Marshall	Albany County	82058	4.00%	1.00%	1.00%	0.00%	6.00%
Mayoworth	Johnson County	82639	4.00%	1.00%	0.00%	0.00%	5.00%
McFadden	Carbon County	82083	4.00%	1.00%	1.00%	0.00%	6.00%

## Sales and Use Tax Rates by Zip Code for Wyoming Cities and Towns

Effective 7/1/17

City or Town	CountyName	ZIP_CODE	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Dev. Option	Total Sales Tax Rate
McKinley	Converse County	82633	4.00%	1.00%	0.00%	0.00%	5.00%
McKinnon	Sweetwater County	82938	4.00%	1.00%	1.00%	0.00%	6.00%
McNuttville	Washakie County	82401	4.00%	1.00%	0.00%	0.00%	5.00%
Medicine Bow	Carbon County	82329	4.00%	1.00%	1.00%	0.00%	6.00%
Meeteetse	Park County	82433	4.00%	0.00%	1.00%	0.00%	5.00%
Meriden	Laramie County	82081	4.00%	1.00%	0.00%	0.00%	5.00%
Merna	Sublette County	83115	4.00%	0.00%	0.00%	0.00%	4.00%
Midwest	Natrona County	82643	4.00%	1.00%	0.00%	0.00%	5.00%
Milford	Fremont County	82520	4.00%	1.00%	0.00%	0.00%	5.00%
Mills	Natrona County	82644	4.00%	1.00%	0.00%	0.00%	5.00%
Mona	Crook County	82720	4.00%	1.00%	1.00%	0.00%	6.00%
Monarch	Sheridan County	82839	4.00%	1.00%	1.00%	0.00%	6.00%
Monell	Sweetwater County	82336	4.00%	1.00%	1.00%	0.00%	6.00%
Moneta	Fremont County	82638	4.00%	1.00%	0.00%	0.00%	5.00%
Moorcroft	Crook County	82721	4.00%	1.00%	1.00%	0.00%	6.00%
Moose	Teton County	83012	4.00%	1.00%	0.00%	0.00%	5.00%
Moran	Teton County	83013	4.00%	1.00%	0.00%	0.00%	5.00%
Morrisey	Weston County	82701	4.00%	1.00%	1.00%	0.00%	6.00%
Morton	Fremont County	82501	4.00%	1.00%	0.00%	0.00%	5.00%
Moskee	Crook County	82729	4.00%	1.00%	1.00%	0.00%	6.00%
Mountain Home	Albany County	82072	4.00%	1.00%	1.00%	0.00%	6.00%
Mountain View	Uinta County	82939	4.00%	1.00%	0.00%	0.00%	5.00%
Muddy Gap	Carbon County	82301	4.00%	1.00%	1.00%	0.00%	6.00%
Mule Creek Junction	Niobrara County	82242	4.00%	1.00%	0.00%	0.00%	5.00%
Natrona	Natrona County	82646	4.00%	1.00%	0.00%	0.00%	5.00%
Natwick	Platte County	82201	4.00%	1.00%	1.00%	0.00%	6.00%
Neiber	Washakie County	82401	4.00%	1.00%	0.00%	0.00%	5.00%
New Haven	Crook County	82720	4.00%	1.00%	1.00%	0.00%	6.00%
Newcastle	Weston County	82701	4.00%	1.00%	1.00%	0.00%	6.00%
Node	Niobrara County	82225	4.00%	1.00%	0.00%	0.00%	5.00%
Norris Junction	Park County	82190	4.00%	0.00%	1.00%	0.00%	5.00%
Nutria	Lincoln County	83101	4.00%	1.00%	0.00%	0.00%	5.00%
Old Faithful	Teton County	82190	4.00%	1.00%	0.00%	0.00%	5.00%
Opal	Lincoln County	83124	4.00%	1.00%	0.00%	0.00%	5.00%
Orchard Valley	Laramie County	82007	4.00%	1.00%	0.00%	0.00%	5.00%
Orin	Converse County	82633	4.00%	1.00%	0.00%	0.00%	5.00%
Oriva	Campbell County	82716	4.00%	1.00%	0.00%	0.00%	5.00%
Orpha	Converse County	82633	4.00%	1.00%	0.00%	0.00%	5.00%
Osage	Weston County	82723	4.00%	1.00%	1.00%	0.00%	6.00%
Oshoto	Crook County	82721	4.00%	1.00%	1.00%	0.00%	6.00%
Otto	Big Horn County	82434	4.00%	1.00%	0.00%	0.00%	5.00%
Pahaska	Park County	82414	4.00%	0.00%	1.00%	0.00%	5.00%
Parkerton	Converse County	82637	4.00%	1.00%	0.00%	0.00%	5.00%
Parkman	Sheridan County	82838	4.00%	1.00%	1.00%	0.00%	6.00%
Pavillion	Fremont County	82523	4.00%	1.00%	0.00%	0.00%	5.00%
Peru	Sweetwater County	82935	4.00%	1.00%	1.00%	0.00%	6.00%
Piedmont	Uinta County	82933	4.00%	1.00%	0.00%	0.00%	5.00%
Pine Bluffs	Laramie County	82082	4.00%	1.00%	0.00%	0.00%	5.00%
Pine Haven	Crook County	82721	4.00%	1.00%	1.00%	0.00%	6.00%
Pine Tree Junction	Campbell County	82732	4.00%	1.00%	0.00%	0.00%	5.00%
Pinedale	Sublette County	82941	4.00%	0.00%	0.00%	0.00%	4.00%
Pitchfork	Park County	82433	4.00%	0.00%	1.00%	0.00%	5.00%
Point of Rocks	Sweetwater County	82942	4.00%	1.00%	1.00%	0.00%	6.00%
Powder River	Natrona County	82648	4.00%	1.00%	0.00%	0.00%	5.00%
Powell	Park County	82435	4.00%	0.00%	1.00%	0.00%	5.00%
Prairie Center	Goshen County	82240	4.00%	1.00%	0.00%	0.25%	5.25%
Quealy	Sweetwater County	82901	4.00%	1.00%	1.00%	0.00%	6.00%
Raderville	Natrona County	82604	4.00%	1.00%	0.00%	0.00%	5.00%
Ragan	Uinta County	82933	4.00%	1.00%	0.00%	0.00%	5.00%
Ralston	Park County	82440	4.00%	0.00%	1.00%	0.00%	5.00%

## Sales and Use Tax Rates by Zip Code for Wyoming Cities and Towns

Effective 7/1/17

City or Town	CountyName	ZIP_CODE	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Dev. Option	Total Sales Tax Rate
Ranchester	Sheridan County	82839	4.00%	1.00%	1.00%	0.00%	6.00%
Rawlins	Carbon County	82301	4.00%	1.00%	1.00%	0.00%	6.00%
Raymond	Lincoln County	83114	4.00%	1.00%	0.00%	0.00%	5.00%
Recluse	Campbell County	82725	4.00%	1.00%	0.00%	0.00%	5.00%
Red Buttes	Albany County	82052	4.00%	1.00%	1.00%	0.00%	6.00%
Red Desert	Sweetwater County	82336	4.00%	1.00%	1.00%	0.00%	6.00%
Redbird	Niobrara County	82242	4.00%	1.00%	0.00%	0.00%	5.00%
Reliance	Sweetwater County	82943	4.00%	1.00%	1.00%	0.00%	6.00%
Reno Junction	Campbell County	82732	4.00%	1.00%	0.00%	0.00%	5.00%
Riner	Sweetwater County	82301	4.00%	1.00%	1.00%	0.00%	6.00%
Riverside	Carbon County	82325	4.00%	1.00%	1.00%	0.00%	6.00%
Riverton	Fremont County	82501	4.00%	1.00%	0.00%	0.00%	5.00%
Riverview	Niobrara County	82222	4.00%	1.00%	0.00%	0.00%	5.00%
Robertson	Uinta County	82944	4.00%	1.00%	0.00%	0.00%	5.00%
Rock River	Albany County	82083	4.00%	1.00%	1.00%	0.00%	6.00%
Rock Springs**	Sweetwater County	82901	4.00%	1.00%	1.00%	0.00%	6.00%
Rock Springs**	Sweetwater County	82902	4.00%	1.00%	1.00%	0.00%	6.00%
Rockeagle	Goshen County	82223	4.00%	1.00%	0.00%	0.25%	5.25%
Rockypoint	Campbell County	82731	4.00%	1.00%	0.00%	0.00%	5.00%
Rolling Hills	Converse County	82637	4.00%	1.00%	0.00%	0.00%	5.00%
Ross	Converse County	82637	4.00%	1.00%	0.00%	0.00%	5.00%
Rozet	Campbell County	82727	4.00%	1.00%	0.00%	0.00%	5.00%
Ryan Park	Carbon County	82331	4.00%	1.00%	1.00%	0.00%	6.00%
Saddlestring	Johnson County	82840	4.00%	1.00%	0.00%	0.00%	5.00%
Sage	Lincoln County	83114	4.00%	1.00%	0.00%	0.00%	5.00%
Saint Stephens	Fremont County	82524	4.00%	1.00%	0.00%	0.00%	5.00%
Sand Draw	Fremont County	82501	4.00%	1.00%	0.00%	0.00%	5.00%
Saratoga	Carbon County	82331	4.00%	1.00%	1.00%	0.00%	6.00%
Savageton	Campbell County	82732	4.00%	1.00%	0.00%	0.00%	5.00%
Savery	Carbon County	82332	4.00%	1.00%	1.00%	0.00%	6.00%
Seely	Crook County	82720	4.00%	1.00%	1.00%	0.00%	6.00%
Seminole Dam	Carbon County	82301	4.00%	1.00%	1.00%	0.00%	6.00%
Shawnee	Converse County	82229	4.00%	1.00%	0.00%	0.00%	5.00%
Shell	Big Horn County	82441	4.00%	1.00%	0.00%	0.00%	5.00%
Sheridan	Sheridan County	82801	4.00%	1.00%	1.00%	0.00%	6.00%
Shirley Basin	Carbon County	82615	4.00%	1.00%	1.00%	0.00%	6.00%
Shoshoni	Fremont County	82649	4.00%	1.00%	0.00%	0.00%	5.00%
Sinclair	Carbon County	82334	4.00%	1.00%	1.00%	0.00%	6.00%
Slater	Platte County	82201	4.00%	1.00%	1.00%	0.00%	6.00%
Smoot	Lincoln County	83126	4.00%	1.00%	0.00%	0.00%	5.00%
South Pass City	Fremont County	82520	4.00%	1.00%	0.00%	0.00%	5.00%
South Superior	Sweetwater County	82945	4.00%	1.00%	1.00%	0.00%	6.00%
South Torrington	Goshen County	82240	4.00%	1.00%	0.00%	0.25%	5.25%
Split Rock	Fremont County	82310	4.00%	1.00%	0.00%	0.00%	5.00%
Spotted Horse	Campbell County	82725	4.00%	1.00%	0.00%	0.00%	5.00%
Star Valley Ranch	Lincoln County	83127	4.00%	1.00%	0.00%	0.00%	5.00%
Story	Sheridan County	82842	4.00%	1.00%	1.00%	0.00%	6.00%
Sundance	Crook County	82729	4.00%	1.00%	1.00%	0.00%	6.00%
Sunrise	Platte County	82215	4.00%	1.00%	1.00%	0.00%	6.00%
Superior	Sweetwater County	82945	4.00%	1.00%	1.00%	0.00%	6.00%
Sussex	Johnson County	82639	4.00%	1.00%	0.00%	0.00%	5.00%
Table Rock	Sweetwater County	82336	4.00%	1.00%	1.00%	0.00%	6.00%
Teckla	Campbell County	82732	4.00%	1.00%	0.00%	0.00%	5.00%
Tensleep	Washakie County	82442	4.00%	1.00%	0.00%	0.00%	5.00%
Teton Village	Teton County	83025	4.00%	1.00%	0.00%	0.00%	5.00%
Thayer Junction	Sweetwater County	82901	4.00%	1.00%	1.00%	0.00%	6.00%
Thayne	Lincoln County	83127	4.00%	1.00%	0.00%	0.00%	5.00%
Thermopolis	Hot Springs County	82443	4.00%	1.00%	1.00%	0.00%	6.00%
Thorton	Weston County	82730	4.00%	1.00%	1.00%	0.00%	6.00%
Tie Siding	Albany County	82084	4.00%	1.00%	1.00%	0.00%	6.00%

## Sales and Use Tax Rates by Zip Code for Wyoming Cities and Towns

Effective 7/1/17

City or Town	CountyName	ZIP_CODE	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Dev. Option	Total Sales Tax Rate
Tipton	Sweetwater County	82336	4.00%	1.00%	1.00%	0.00%	6.00%
Torrington	Goshen County	82240	4.00%	1.00%	0.00%	0.25%	5.25%
Tower Junction	Park County	82190	4.00%	0.00%	1.00%	0.00%	5.00%
Tullis	Carbon County	82301	4.00%	1.00%	1.00%	0.00%	6.00%
Turnerville	Lincoln County	83110	4.00%	1.00%	0.00%	0.00%	5.00%
Ucross	Sheridan County	82835	4.00%	1.00%	1.00%	0.00%	6.00%
Ulm	Sheridan County	82835	4.00%	1.00%	1.00%	0.00%	6.00%
Upton	Weston County	82730	4.00%	1.00%	1.00%	0.00%	6.00%
Valley	Park County	82414	4.00%	0.00%	1.00%	0.00%	5.00%
Van Tassell	Niobrara County	82242	4.00%	1.00%	0.00%	0.00%	5.00%
Verne	Uinta County	82933	4.00%	1.00%	0.00%	0.00%	5.00%
Veteran	Goshen County	82243	4.00%	1.00%	0.00%	0.25%	5.25%
Walcott	Carbon County	82335	4.00%	1.00%	1.00%	0.00%	6.00%
Waltman	Natrona County	82604	4.00%	1.00%	0.00%	0.00%	5.00%
Wamsutter	Sweetwater County	82336	4.00%	1.00%	1.00%	0.00%	6.00%
Wapiti	Park County	82450	4.00%	0.00%	1.00%	0.00%	5.00%
West Thumb	Teton County	82190	4.00%	1.00%	0.00%	0.00%	5.00%
Weston	Campbell County	82731	4.00%	1.00%	0.00%	0.00%	5.00%
Westvaco	Sweetwater County	82935	4.00%	1.00%	1.00%	0.00%	6.00%
Wheatland	Platte County	82201	4.00%	1.00%	1.00%	0.00%	6.00%
Wilcox	Albany County	82083	4.00%	1.00%	1.00%	0.00%	6.00%
Willwood	Park County	82435	4.00%	0.00%	1.00%	0.00%	5.00%
Wilson	Teton County	83014	4.00%	1.00%	0.00%	0.00%	5.00%
Winchester	Washakie County	82401	4.00%	1.00%	0.00%	0.00%	5.00%
Wind River	Fremont County	82520	4.00%	1.00%	0.00%	0.00%	5.00%
Wolf	Sheridan County	82844	4.00%	1.00%	1.00%	0.00%	6.00%
Woods Landing	Albany County	82063	4.00%	1.00%	1.00%	0.00%	6.00%
Worland	Washakie County	82401	4.00%	1.00%	0.00%	0.00%	5.00%
Wright	Campbell County	82732	4.00%	1.00%	0.00%	0.00%	5.00%
Wyarno	Sheridan County	82845	4.00%	1.00%	1.00%	0.00%	6.00%
Wyocolo	Albany County	82070	4.00%	1.00%	1.00%	0.00%	6.00%
Wyodak	Campbell County	82716	4.00%	1.00%	0.00%	0.00%	5.00%
Wyoming	Albany County	82070	4.00%	1.00%	1.00%	0.00%	6.00%
Yellowstone National Park	Park County	82190	4.00%	0.00%	1.00%	0.00%	5.00%
Yoder	Goshen County	82244	4.00%	1.00%	0.00%	0.25%	5.25%

The Zip Code Listing is provided for your convenience in determining the appropriate tax rate to charge on all sales made within the state of Wyoming. If you sell products or services in other counties in Wyoming you are required to collect and remit the tax in the county where the products or services are delivered. Use of this document will relieve vendors from liability for any errors created by its use under Wyoming Statute 39-15-104(g).

\*\* Indicates Cities or Towns with multiple zip codes within the jurisdiction.

**Tax Rates are subject to change at the beginning of each calendar quarter.**



# Form 42-1

## Wyoming Sales & Use Tax Return for Annual Vendors

Wyoming Dept of Revenue  
122 W 25th St, 2W  
Cheyenne, WY 82002-0110

← For Dept Use Only →

**Please use black ink to complete form**

Name & Address	SST ID:	Ownership RID: 123456
	ABC Inc 122 W 25th St Cheyenne, WY 82002	License Number: 02099999
		Report Period: 01/01/13 through 12/31/13
		Return Due Date: 01/31/14
		Check here if this is an amended return <input type="checkbox"/>
	Check here if no sales or taxes to report <input type="checkbox"/>	

**Part I - Summary - Do not use dollar signs, commas or periods**

(Dollars) (Cents)

<b>Line A.</b> Gross Sales & Services (Total Sales)	4650	00
<b>Line B.</b> Total Deductions (Sales & services which are exempt or not taxed)	250	00
<b>Line C.</b> Net Taxable Sales & Services (Line A minus Line B)	4400	00
<b>Line D.</b> Jurisdictional Taxes Due (Part II, Line K)	293	50
<b>Line E.</b> Vendor Compensation Credit	5	71
<b>Line F.</b> Penalties, Interest or Dept. of Revenue Billing (See instructions)		00
<b>Line G.</b> Credit Memo from Dept of Revenue (See instructions)	10	00
<b>Line H.</b> Total Amount Due (Subtract Line E from Line D, Add Line F, then subtract Line G)	277	79

**Part II - Jurisdictional Tax Information - Do not use dollar signs, commas or periods**

Col 1 Jurisdiction Name Code (Use CAPS)	Col 2 Jurisdiction Digit Code	Col 3 Tax Rate % in Effect	Col 4 Select quarter(s) where taxes were collected at rate in Column 3				Col 5 Sales Tax Due	Col 6 Use Tax Due	Col 7 Excess Tax Due	Col 8 Net Tax Due (Add Columns 5, 6, & 7)
			Q1	Q2	Q3	Q4				
C R O O	1 8 0 0	6 %	X	X	X		125 00	00	00	125 00
C R O O	1 8 0 0	5 %				X	35 00	00	00	35 00
L A R A	0 2 0 0	6 %	X	X	X	X	60 00	37 50	00	97 50
N A T R	0 1 0 0	5 %	X	X	X	X	10 00	00	00	10 00

Total Number Supplemental Pages Included with This Return	1	<b>Line I.</b> Total Net Tax (add totals in Column 8)	267	50
		<b>Line J.</b> Sum of Line 1 results from all Part III Supplemental Pages	26	00
		<b>Line K.</b> Total Jurisdictional Tax Due (Add Lines I & J. Enter results here & in Part I, Line D)	293	50

Please attach an additional page with any changes pertaining to: address, ownership or contact information changes.

Signature: Joe Smith Date: 1/14/14  
 Title: Officer  
 Phone Number: 307-777-5200  
 Name (Printed): Joe Smith

I declare, under penalty of perjury, that I have examined this return and to the best of my knowledge and belief it is correct and complete.

Date business permanently closed: \_\_\_\_\_

# Form 42-2

## Wyoming Sales & Use Tax Supplement for Annual Filers

Wyoming Dept of Revenue  
122 W 25th St, 2W  
Cheyenne, WY 82002-0110

**Please use black ink to complete form**

Name	ABC Inc 122 W 25th St Cheyenne, WY 82002	Ownership RID: 123456
		License Number: 02099999
		Report Period: 01/01/13 through 12/31/13

### Part III - Jurisdictional Tax Information - Do not use dollar signs, commas or periods

Col 1 Jurisdiction Name Code (Use CAPITAL letters)	Col 2 Jurisdiction Digit Code	Col 3 Tax Rate % in Effect	Col 4 Select quarter(s) where taxes were collected at rate in Column 3				Col 5 Sales Tax Due	Col 6 Use Tax Due	Col 7 Excess Tax Due	Col 8 Net Tax Due (Add Columns 5, 6, & 7)
			Q1	Q2	Q3	Q4				
S H E R	0 3 0 0	6 %	X	X	X	X	25 00	00	1 00	26 00
		%								
		%								
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<b>Line 1.</b> Total Net Tax (Add totals in Column 8, move to Part II, Line J of Form 42-1)										26 00



Wyoming Department of Revenue  
Sales & Use Tax Return for Annual Filers  
Form 42

**Important Information**

- All returns must be postmarked by the last day of the month following the last month in the reporting period. i.e. Report period 1/1/09 through 12/31/09 due date 1/31/10. If the last day of the month falls on a weekend or holiday the return must be postmarked by the following business day.
- Please keep 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. 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 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 returned to the vendor for completion and/or signature.

**Part – I- Summary**

**Line A.** Enter the total amount of all sales, leases, rentals and services made/performed 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.

**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.

**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 tax is only imposed at the state and county level.**

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 space is needed to report for additional jurisdictions, complete Part III Supplement (form 42-2)**

**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 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 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:** Enter the total amount of **sales tax due** for the jurisdiction entered in column 1, which corresponds to the tax rate entered in column 3.

**Column 6:** Enter the total amount of **use tax due** for the jurisdiction entered in column 1, which corresponds to the tax rate entered in column 3.

**Column 7:** 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 8:** Add columns 5, 6, and 7 and enter the total.

Repeat steps listed for Column 1 through Column 8 for each jurisdiction in which tax is due.

**Line I:** Add net tax due totals in column 8 and place sum here.

If additional space is needed to report for additional jurisdictions, please complete part III Jurisdictional Tax Information on **Form 42-2**. This form is completed the same as the above steps. Total all Net Tax Due in Column 8 on the Form 42-2 and enter the sum in **Line 1** at the bottom of the Form 42-2.

**Line J:** If you reported tax due for additional jurisdictions on Form 42-2, 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 K:** Add lines I and J and place total here. This should be the total sales/use and excess tax due for this reporting period.

## Go Back to Line D Part 1 – Summary on Form 42-1

**Line D.** You must complete Part II Jurisdictional Tax Information and Part III, (form 42-2) Jurisdictional Tax Information Supplemental page (if applicable). **Enter the total amount of sales, use and excess tax due for this filing period from Line K Part II Jurisdictional Tax Information Form 42-1.**

**Line E. This line is only to be used if the return and payment are going to be postmarked by the 15<sup>th</sup> of the month the tax is due.** Example: January through December 2012 return and payment must be postmarked by January 15, 2013 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 December 2012 filing period, (from line D of Part 1- Summary on Form 42)

$$1.95\% \times \$6,250.00 = \$121.88$$

$$1\% \times \$1,250.00 \text{ (amount exceeding } \$6250.00) = \$12.50.$$

$$\$121.88 + \$12.50 = \$134.37$$

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

For additional information and eligibility requirements please see the December 2011 Taxing Issues, which is available on our website at <http://revenue.wyo.gov>

**Line F.** 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 website. If you have received a billing notice from the department that is unpaid, include this amount here.

**Line G:** 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 H:** Subtract line E from D, Add the figure6 in Line F and then subtract figure entered in line G, enter the amount here.

Please sign and date the return.



Excise Tax Division Newsletter  
Herschler Building  
122 W. 25<sup>th</sup> Street  
Cheyenne, WY 82002-0110

Director

Daniel W. Noble

Staff

Kim E. Lovett, Administrator

Donna Campbell, Vendor Operations  
Manager

Terri Lucero, Education & Taxability  
Manager

Phone (307) 777-5200

FAX (307) 777-3632

Internet Address:

<http://revenue.wyo.gov>

***In This Issue:***

- Tax Rate Changes
- Collecting the wrong rate of tax
- Leasing Companies
- Resort Fees
- Use Tax
- Educational Seminars/Webinars

*This publication is not an official taxability ruling. Your specific facts must be reviewed in detail before we can make official taxability rulings. Please direct your written inquiries for such rulings to the department at the address or fax number listed above. Or e-mail your inquiry to: [dor\\_taxability@wyo.gov](mailto:dor_taxability@wyo.gov) Please be sure to include all pertinent facts in your inquiry. We will respond with written guidance for your particular business transactions.*

**Tax Rate Changes:**

**Present:**

Effective with the tax return quarter beginning July 1, 2017 there will be the following sales, use, and lodging tax rate changes in Wyoming.

- Effective July 1, 2017 the sales/use tax rate in Niobrara County will decrease to 5% as the Special Purpose County Option Tax will be collected. The combined sales/use and lodging tax rate for the City of Lusk effective July 1, 2017 will be 8%.

***Future:***

**Future Tax Rate Changes:**

***Pursuant to W.S. 39-15-207(c) and 39-16-207(c) notice is given of the following future tax rate changes.***

Effective with the tax return quarter beginning October 1, 2017 there will be the following sales, use and lodging tax rate changes in Wyoming.

- Effective October 1, 2017 the sales/use tax rate in Laramie County will increase to 6% as voters approved a 1% Specific Purpose County Option Tax. The combined sales/use and lodging tax rate in Laramie County effective October 1, 2017 will be 10%.
- Effective October 1, 2017 the sales/use tax rate in Teton County will increase to 6% as voters approved a 1% Specific Purpose County Option Tax. The combined sales/use and

lodging tax rate in Teton County effective October 1, 2017 will be 8%.

It is prudent to periodically check DOR's website for notices of tax rate changes. It is possible to have additional rate changes effective October 1, 2017, as the Department might not receive all notifications prior to the printing of this publication. Access our tax rate charts on line at <http://revenue.wyo.gov>. From the Home page, find the "Excise (Sales & Use) Tax Division, click on "Publications" click on Sales & Use Tax Rate Charts. Additionally, there is a Zip Code Directory which combines a listing of all zip codes in Wyoming with the associated sales tax rates. This document is in an Excel format.

**Please Note: Tax rate changes are effective the first day of a calendar quarter after providing sixty days' notice to all vendors. This newsletter and DOR's website serves as the notice to vendors of the tax rate changes. Sales tax rate charts are only updated as rate changes occur.**

**Vendors Collecting Incorrect Sales Tax Rates:**

The Department has received numerous calls from taxpayers reporting that vendors are collecting the incorrect sales tax rate on their purchases. Vendors are responsible for collecting the correct rate of sales tax on their sales. When tax is erroneously collected and submitted to the Department it may only be refunded to the vendor when the

vendor has refunded the taxpayer who originally paid the erroneous sales tax. Tax rates may change up to four times a year at the beginning of a calendar quarter; January, April, July and October.

**Leasing Companies:**

Those businesses engaged in leasing tangible personal property are required to collect the sales tax from their customer on the lease stream and remit the tax to the Department. The Department must be able to identify companies engaged in leasing motor vehicles in order to notify the county treasurer's offices of the leasing companies that are licensed to collect the sales tax. The county is the first link in the process assuring sales tax is collected on motor vehicle lease transactions.

**Resort fees and other service charges:**

Businesses charging resort fees and service charges are required to separately state these charges from other charges on their customers invoice or receipt. Resort fees and service charges are not a tax and should not be referred to as a tax on invoices or other documents provided to the customer. A tax is authorized by the legislature and imposed by the government for purposes of maintaining general governmental functions. Resort fees and service charges are subject to sales tax and any locally enacted lodging tax as these charges are a component of the sales price paid for the lodging service.

**Third Party Drop Shipping Transactions:**

The Department views third party drop shipping as a series of transactions where the supplier/manufacturer sells product

to a vendor for subsequent resale, but ships the product to the vendor's customer directly. The first transaction is between the vendor and the supplier/manufacturer. The vendor makes the purchase on a wholesale for resale basis by supplying the supplier/manufacturer with an exemption certificate from the vendors home state indicating the purchase is for resale. The second transaction is between the vendor and the Wyoming customer. This is the retail transaction where sales tax is due and payable, unless an exemption applies. If the vendor is licensed to collect Wyoming sales tax, the final customer remits the tax to the vendor who in turn remits the tax to the Department. However, if the vendor is not licensed to collect Wyoming sales tax, the tax is remitted directly to the Department by the final customer upon receipt of the goods in this state. The tax liability in this second transaction never rests on the supplier. The supplier is merely acting as a shipping agent to the final customer, not a vendor selling the product.

**Use Tax Due on Business Purchases:**

Businesses hold a sales tax free inventory because they collect the sales tax from their customer in the retail transaction. However, that doesn't mean all items vendors purchase are exempt from sales tax. When vendors purchase items for use in conducting their business, those items are taxable to the business. These items include purchases such as; office computers, business cards, office supplies, cleaning supplies, safety equipment, tools, etc. When a vendor purchases these items from a Wyoming seller, the seller should

charge and collect sales tax from the vendor. However, often times vendors will purchase these items from a seller located in another state or over the internet and these sellers may not be licensed to collect Wyoming sales tax. In these instances the vendor owes Wyoming use tax once the items are received in this state. Use tax is complementary to our sales tax and is imposed on purchases of tangible personal property made in another state and brought into Wyoming for storage, use or consumption. The rate of use tax is equivalent to the sales tax rate in the county where the purchases are received.

**Educational Seminars:**

The Department of Revenue will present four on site seminars in Gillette, WY in September 2017. The Schedule for all seminars is located on DOR's website at <http://revenue.wyo.gov> on the home page under the "What's New" column. The Department will soon post a schedule of webinars to be presented over the next few months. That schedule will also be located under the "What's New" column on our website. The Department encourages all vendors to take advantage of these educational opportunities.

**Field Offices:**

The area code prefix is 307 for all of our field offices.

Casper	266-3621
Cheyenne	777-5211
Gillette	682-6061
Riverton	856-1185
Laramie	742-4207
Powell	754-2686
Rock Springs	382-4531
Sheridan	674-8559
Jackson	734-9354
Torrington	532-5566



# Vendor Compensation Credit

Originally issued August 1, 2014  
Wyoming Department of Revenue

*If a vendor or direct payer pays taxes due and payable under this chapter on or before the fifteenth day of the month that the taxes are due under paragraph (v) of this subsection, a credit shall be allowed against the taxes imposed by this chapter for expenses incurred by a vendor or direct payer for the accounting and reporting of taxes. For the first six thousand two hundred fifty dollars (\$6,250.00) of tax due, the credit is equal to one and ninety-five hundredths percent (1.95%) of the amount of tax due. For any tax due in excess of six thousand two hundred fifty dollars (\$6,250.00), the credit for that additional amount shall be one percent (1%) of that amount, provided that the total credit under this paragraph and W.S. 39-16-107(b)(viii) shall not exceed five hundred dollars (\$500.00) in any month. The vendor or direct payer shall deduct the credit for each tax period on forms prescribed and furnished by the department. The credit shall be deducted only from the share of the tax that is distributed to the general fund under W.S. 39-15-111(b)(i).*

The above statute, W.S. 39-15-107(a)(ii), was created during the Sixty First Legislative Session and was signed by Governor Mead in 2011. It took effect on January 1, 2012 and had the effect of providing a credit to vendors or direct payers for the collection and payment of Wyoming sales and use taxes. Essentially it allows vendors to take an offsetting credit

on their periodic sales/use tax returns if the return is filed and paid on or before the fifteenth (15) of the month instead of waiting until the last day of the month following the end of the reporting period.

## Eligibility Requirements

All licensed vendors and direct payers are permitted to take advantage of the credit so long as their account is in good standing. This means that all returns currently due must be filed and paid in full and the account cannot have any outstanding balance prior to filing a return seeking vendor compensation. The Department will verify a taxpayer's account for any outstanding balance before allowing vendor compensation.

For any vendor who has entered into a payment plan arrangement with the Department for a prior account delinquency, their account will be considered in good standing and will be eligible for vendor compensation on their current return(s) provided:

- the vendor is abiding by the payment terms under the payment plan,
- all returns for periods not included in the payment plan are filed and there is no balance outstanding on those returns, and
- the vendor's return claiming vendor compensation is filed and paid by the 15th of the month

following the end of the reporting period.

For those vendors engaged in an audit, their account will be considered in good standing and therefore eligible for vendor compensation providing their audit balance is not delinquent. For example, if in the normal course of the audit an additional liability is discovered, the auditee is sent an assessment for the additional tax due. Provided the auditee (a) pays the audit in full; (b) enters into a payment arrangement with the Department for the balance; or (c) appeals the audit decision to the State Board of Equalization, within the timeframe of the assessment billing notice, their account will be considered in good standing.

#### Calculation

Vendors and direct payers are allowed a credit of 1.95% of the tax due for the first \$6,250 due in tax and 1% of the amount of tax due for any amount exceeding \$6,250. Vendors who report over \$44,062 in a reporting period will receive the maximum vendor compensation, or \$500, as the credit cannot exceed this amount in any reporting period.

Example: Presuming a vendor/direct payer has a total tax due for their filing period of \$7,500 they will be entitled to \$134.37 in vendor compensation, calculated in this way:

$$\begin{aligned} \$6,250 \times 1.95\% &= \$121.88 \\ (\$7,500 - \$6,250) \times 1\% &= \$12.50 \\ \$121.88 + \$12.50 &= \$134.38 \end{aligned}$$

For vendors with multiple licenses under the same ownership we recommend filing a consolidated return so that the vendor compensation can be calculated on a singular return since the compensation is

earned by taxpayer ownership, and not by individual license. This is by far the simplest way for it to be handled in our system. For vendors who choose not to file a consolidated return (instead filing a return for each location) the vendor compensation credit is calculated on a first come first earned basis as the returns are posted in our system and may not correspond with the calculations noted on the vendor's returns. For example a vendor with ten locations (filing ten separate returns) may calculate vendor compensation on returns 1 and 2 and not calculate vendor compensation on returns 3 through 10 but the returns may be posted in our system in a different order. This could cause one or more returns to be overpaid while others are underpaid, which in turn will force a denial of vendor compensation in our system. To reconcile this if the vendor is unable or unwilling to file a consolidated return, we recommend not calculating vendor compensation on any of the returns and allowing our system to calculate the credit.

If a return qualifies for vendor compensation but the vendor does not calculate it on their periodic return, the Department will calculate the vendor compensation and hold the credit on the taxpayers account. Please note many times the vendor will not receive a credit notice for earned but unused vendor compensation. This often occurs because the credit has been moved to a return that is not yet due. For example, available credits are noted on the vendor's March, June, September and December return. Should a vendor wish to use their credit prior to these reporting periods and the vendor does not have a current credit notice from the Department, we recommend contacting the Department to verify the amount but there is no restriction on when it can be used.



Completing the Return

Proper completion of the sales/use tax return is necessary to ensure that a vendor earns their appropriate vendor compensation. Full instructions for completing the Form 41 and 42 are available online but to recap a vendor should complete lines A, B and C of Part I (Summary) and then skip to Part II. The vendor should also complete Part III (Jurisdictional Tax Information) if necessary and Part IV (Lodging Tax Information) if they have a lodging tax responsibility. Once these Parts are completed the vendor should then return to Part I (Summary) to complete the remaining lines. This will avoid some common mistakes that cause vendor compensation to be denied.

To illustrate and presuming the vendor is using the Form 41, when a single return is filed (for one or more locations) and the vendor reports total tax due in a single jurisdiction of \$7,500, the vendor indicates this amount in Part II Column 4, Part II Column 7 as well as on Line K and Line M. Returning to Part I (Summary) the same figure would be written on Line D and Line F presuming the vendor does not sell lodging services. Vendor compensation is not calculated until Line G where it will be noted that the vendor is taking \$134.38 credit. Making the assumption that there are no other adjustments Line J would then indicate a total amount due of \$7,365.62 and payment would then be made to the Department for \$7,365.62. Please note vendor compensation is NOT calculated on the net taxable sales amount nor is it “backed” out of the total jurisdictional taxes in Parts II, III or IV of the return.

If the vendor reports multiple returns the same procedure would be followed until the vendor obtains the maximum vendor compensation credit. To illustrate we will

presume that the vendor files ten returns, each with a total tax due in a single jurisdiction of \$7,500.

On the first return the vendor would earn \$134.38 in vendor compensation:

$$\begin{aligned} & \$121.88 + \$12.50 = \$134.38 \\ & (\$7,500 - \$6,250) \times 1\% = \$12.50 \\ & \$121.88 + \$12.50 = \$134.38 \end{aligned}$$

Completing the return, the vendor indicates total tax due of \$7,500 in Part II Column 4, Part II Column 7 as well as on Line K and Line M. Returning to Part I (Summary) the same figure would be written on Line D and Line F presuming the vendor does not sell lodging services. Vendor compensation would be noted on Line G where it will be noted that the vendor is taking \$134.38 credit. Making the assumption that there are no other adjustments Line J would then indicate a total amount due of \$7,365.62.

The next four returns the vendor would earn \$75 vendor compensation per return:

$$\$7,500 \times 1\% = \$75$$

Completing each of these four returns, the vendor again indicates total tax due of \$7,500 in Part II Column 4, Part II Column 7 as well as on Line K and Line M. Returning to Part I (Summary) the same figure would be written on Line D and Line F presuming the vendor does not sell lodging services. Vendor compensation would be noted on Line G where it will be noted that the vendor is taking \$75.00 credit. Note that the vendor is only entitled to 1% credit on these returns since the 1.95% credit was taken in its entirety by the first return. Making the assumption that there are no other adjustments Line J would then indicate a total amount due of \$7,425.00.

On the sixth return the vendor would earn \$65.62 in vendor compensation.

$$\$7,500 \times 1\% = \$75$$

Exceeds maximum credit available - vendor only earns \$65.62.

Completing this return the vendor indicates total tax due of \$7,500 in Part II Column 4, Part II Column 7 as well as on Line K and Line M. Returning to Part I (Summary) the same figure would be written on Line D and Line F presuming the vendor does not sell lodging services. Vendor compensation would be noted on Line G where it will be noted that the vendor is taking \$65.62 credit. Note that this figure makes use of the remaining credit amount but is adjusted because the vendor has reached the maximum vendor compensation for the period. Making the assumption that there are no other adjustments Line J would then indicate a total amount due of \$7,434.38.

The vendor would not earn any vendor compensation on the remaining four returns. It is because this process is less than eloquent that we recommend vendors who have multiple locations to either consolidate their returns into a single filing or abstain from calculating vendor compensation so that our system can calculate it as the returns are processed.

### Rejected Returns

If a vendor files his return and it must be rejected due to calculation error, lack of signature or is otherwise unable to be processed, the Department will provide the vendor with a replacement return. The vendor's account will remain in good standing provided the initial return and payment were timely postmarked, and the vendor files the replacement return and

remits the additional tax due, if any, by the due date printed on the replacement return. If the replacement return and additional tax due, if any, is not postmarked by the new due date, the vendor forfeits any vendor compensation claimed on the original return and is responsible for remitting the claimed vendor compensation, late filing fees, penalty and interest.

### Amended Returns

If a vendor amends a return that originally qualified for vendor compensation during the open vendor compensation period (e.g., filed and paid the original return on the 5<sup>th</sup> of the month and then filed and paid any difference on an amended return before the 15<sup>th</sup> of the same month) the return will receive vendor compensation as it is earned on the amended return. However if the vendor amends a return after the vendor compensation period is closed (i.e. amends the return after the 15<sup>th</sup> of the month) no additional compensation will be earned. Furthermore if the amended return reduces the amount of tax due, the corresponding vendor compensation will also be reduced.

Example A: Original return qualifies for \$50 vendor compensation and is filed on the 4<sup>th</sup> of the month. Amended return qualifies for \$75 vendor compensation and is filed on the 10<sup>th</sup> of the same month. The vendor will receive \$75 in vendor compensation.

Example B: Original return qualifies for \$50 vendor compensation and is filed on the 4<sup>th</sup> of the month. Amended return would have calculated a vendor compensation amount of \$75 but is not filed until the 30<sup>th</sup> of the same month. Vendor only receives \$50 vendor compensation – the amount reported on the original return.

Example C: Original return qualifies for \$50 vendor compensation and is filed on the 4<sup>th</sup> of the month. Amended return calculates a vendor compensation amount of \$35. Regardless of when the amended return is filed, the vendor is only entitled to \$35 vendor compensation.

### Electronic Returns

WYIFS, the Department's secure internet portal, is designed NOT to automatically calculate vendor compensation but if the return is filed prior to the fifteenth of the month the vendor compensation field will be accessible for self-calculation. The reason for this is two-fold. First the system's security protocol does not verify and reflect up to the minute account balances. Second, at the time the open return is submitted the vendor has not yet made payment on that return. The WYIFS system is designed to allow vendors to schedule payments in advance and the system does not know if payment will be made during the open vendor compensation period or if the vendor will be making payment at the end of the month.

If a vendor's return is entitled to vendor compensation but the vendor chooses not to calculate it on their electronic return, the Department's system will credit the taxpayers account for any vendor compensation earned once the open return is submitted and posted to the system and the payment has been credited to the account. Like traditional paper returns, any earned but unused credit will be noted on the vendor's March, June, September and December electronic returns. Should a vendor wish to use their credit prior to these reporting periods, we recommend contacting the Department to verify the amount but there is no restriction on when it can be used.

### FAQ

***What if I file my return by the 15<sup>th</sup> but the return is not paid until the end of the month?***

The claim for vendor compensation will be denied. In order to qualify for vendor compensation both the return and payment must be postmarked on or before the 15<sup>th</sup> of the month following the end month of the reporting period.

***What if I have a credit on my account that will satisfy the balance due on my return? Do I need to submit another payment to show my return has been paid?***

No, as long as the return can be paid in full by the available credit, no additional funds will be due to satisfy the timely payment requirement.

***What if the 15<sup>th</sup> of the month falls on a weekend or a holiday? When does the return and payment have to be postmarked to qualify for vendor compensation?***

Per Wyoming Department of Revenue Rules, Chapter 2 Section 7(c) the due date of a return is the last day of the month following the last month of the reporting period. If a due date falls on a weekend or on a Federal or Wyoming State holiday, the next business day serves as the new due date. This has, by policy, been extended to the due date for vendor compensation as well. If the fifteenth of the month falls on a weekend or on a Federal or Wyoming State holiday, the next business day serves as the new vendor compensation due date.

***What is the postmark date of a WYIFS submitted return?***

The postmark date is the return submittal date. Returns that are begun and saved but not submitted prior to the 15<sup>th</sup> of the month are disqualified from earning vendor compensation.

***What is the postmark date of a WYIFS submitted payment?***

The postmark date is the effective date of the payment, meaning the date that the payment is authorized to be deducted from the taxpayer's bank account. The WYIFS system is programmed so that payments are effective the date they are entered into the system unless the user chooses a different effective date. Payments entered into the system prior to the 15<sup>th</sup> of the month with an effective date after the 15<sup>th</sup> of the month are disqualified from vendor compensation.

***What happens if I miscalculate my return and claim too much vendor compensation?***

Claiming excess vendor compensation has a negative cascading effect. First, miscalculating vendor compensation will show the return as underpaid, voiding any claim of vendor compensation on the current return. Second because the account has a balance, it is no longer in good standing and future vendor compensation will be denied until the account balance is fully satisfied. If a vendor is not comfortable self-calculating vendor compensation a vendor may elect not to calculate it on their return and the Department will calculate the vendor compensation and issue a credit to the taxpayer's account for future use.

Please be advised that this bulletin addresses issues in general terms and cannot be appropriate or applicable in all situations. If your situation is markedly different or you have concerns about this issue, please do not hesitate to contact this department. You can do so by e-mail directed to:  
DOR\_taxability@wyo.gov

Supporting Authority -

W.S. 39-15-107(b)(xi)

If a vendor or direct payer pays taxes due and payable under this chapter on or before the fifteenth day of the month that the taxes are due under paragraph (v) of this subsection, a credit shall be allowed against the taxes imposed by this chapter for expenses incurred by a vendor or direct payer for the accounting and reporting of taxes. For the first six thousand two hundred fifty dollars (\$6,250.00) of tax due, the credit is equal to one and ninety-five hundredths percent (1.95%) of the amount of tax due. For any tax due in excess of six thousand two hundred fifty dollars (\$6,250.00), the credit for that additional amount shall be one percent (1%) of that amount, provided that the total credit under this paragraph and W.S. 39-16-107(b)(viii) shall not exceed five hundred dollars (\$500.00) in any month. The vendor or direct payer shall deduct the credit for each tax period on forms prescribed and furnished by the department. The credit shall be deducted only from the share of the tax that is distributed to the general fund under W.S. 39-15-111(b)(i).

*WY Dept. of Rev Rules, Chap 2 Sec 5(c)*

Due Date. Monthly filers shall submit returns and tax on or before the last day of the month following the month in which the sales occurred; quarterly filers shall submit returns and tax on or before January 31, April 30, July 31 and October 31 of each calendar year and annual filers shall submit returns on or before January 31 of each calendar year. If a due date falls on a weekend or federal or Wyoming state holiday the next business day serves as the new due date.

(i) Consumers, including contractors, remitting sales or use tax not paid to vendors shall remit the tax on or before the last day of the month following the month of purchase.

(ii) The postmark date recorded by the Department of date submitted electronically shall be deemed the date of filing. Consumers remitting tax and/or tax returns in person shall receive a receipt indicating the amount of tax paid and the date received. Hand delivered returns shall be date stamped by the Department at the time received.

*WY Dept. of Rev Rules, Chap 2 Sec 5(d)*

(i) Vendors and direct payors who report and remit sales and use taxes which they have collected and/or accrued on or before the 15th day of the month in the month when the tax is postmarked on or before the 15th of the month when due.

(ii) Any person not holding a valid Wyoming sales and use tax license is not allowed credit against taxes paid.

(iii) Any person requesting an extension of the filing due date shall not be allowed to claim the credit for early payment of the taxes due.

(iv) The credit allowed shall be limited to each person acting as a vendor or direct payor in Wyoming and not to

each license held by the person. Should the total tax remitted from all locations reported by the vendor exceed the amount which would result in the \$500 cap on the credit the vendor shall be limited to a \$500 credit.

(v) Any amendments to taxes previously reported are not eligible for the credit unless the amendment is also reported prior to the 15th of the month when the taxes are due. Should the amendment reduce the amount of tax originally reported the credit originally allowed shall be reduced accordingly.

(vi) Any vendor or direct payor that has an outstanding balance on their account from either unpaid taxes or a department assessment shall be ineligible for credits on their current taxes.

(vii) Any return and payment not postmarked by the discount date.



This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1.  Check if you are attaching the Multi-state Supplemental form.  
  If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
2.  Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_.

**3. Please print**

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Name of purchaser \_\_\_\_\_

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Business Address _____	City _____	State _____	Zip Code _____
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Purchaser's Tax ID Number _____	State of Issue _____	Country of Issue _____
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If no Tax ID Number	FEIN	Driver's License Number/State Issued ID Number	Foreign diplomat number
Enter one of the following:   _____   _____   _____			
Name of seller from whom you are purchasing, leasing or renting _____		State of Issue: Number _____	

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Seller's address _____	City _____	State _____	Zip code _____
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**4. Type of business.** Circle the number that describes your business

- |   |   |
|---|---|
| <p><b>01</b> Accommodation and food services</p> <p><b>02</b> Agricultural, forestry, fishing, hunting</p> <p><b>03</b> Construction</p> <p><b>04</b> Finance and insurance</p> <p><b>05</b> Information, publishing and communications</p> <p><b>06</b> Manufacturing</p> <p><b>07</b> Mining</p> <p><b>08</b> Real estate</p> <p><b>09</b> Rental and leasing</p> <p><b>10</b> Retail trade</p> | <p><b>11</b> Transportation and warehousing</p> <p><b>12</b> Utilities</p> <p><b>13</b> Wholesale trade</p> <p><b>14</b> Business services</p> <p><b>15</b> Professional services</p> <p><b>16</b> Education and health-care services</p> <p><b>17</b> Nonprofit organization</p> <p><b>18</b> Government</p> <p><b>19</b> Not a business</p> <p><b>20</b> Other (<i>explain</i>) _____</p> |
|---|---|

**5. Reason for exemption.** Circle the letter that identifies the reason for the exemption.

- |  |  |
|--|--|
| <p><b>A</b> Federal government (<i>department</i>) _____</p> <p><b>B</b> State or local government (<i>name</i>) _____</p> <p><b>C</b> Tribal government (<i>name</i>) _____</p> <p><b>D</b> Foreign diplomat # _____</p> <p><b>E</b> Charitable organization # _____</p> <p><b>F</b> Religious or educational organization # _____</p> <p><b>G</b> Resale # _____</p> | <p><b>H</b> Agricultural production # _____</p> <p><b>I</b> Industrial production/manufacturing # _____</p> <p><b>J</b> Direct pay permit # _____</p> <p><b>K</b> Direct mail # _____</p> <p><b>L</b> Other (<i>explain</i>) _____</p> |
|--|--|

**6. Sign here.** *I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.*

Signature of Authorized Purchaser _____	Print Name Here _____	Title _____	Date _____
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Name of Purchaser \_\_\_\_\_

STATE	Reason for Exemption	Identification Number (If Required)
AR	_____	_____
GA	_____	_____
IA	_____	_____
IN	_____	_____
KS	_____	_____
KY	_____	_____
MI	_____	_____
MN	_____	_____
NC	_____	_____
ND	_____	_____
NE	_____	_____
NJ	_____	_____
NV	_____	_____
OH	_____	_____
OK	_____	_____
RI	_____	_____
SD	_____	_____
TN	_____	_____
UT	_____	_____
VT	_____	_____
WA	_____	_____
WI	_____	_____
WV	_____	_____
WY	_____	_____

*SSUTA Direct Mail provisions are not in effect for Tennessee.*

The following nonmember states will accept this certificate for exemption claims that are valid in their respective state. SSUTA Direct Mail provisions do not apply in these states.

XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____
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XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____



## Streamlined Sales and Use Tax Agreement

# Certificate of Exemption Instructions

Use this form to claim exemption from sales tax on purchases of otherwise taxable items. The purchaser must complete all fields on the exemption certificate and provide the fully completed certificate to the seller in order to claim exemption.

**Warning to purchaser:** You are responsible for ensuring that you are eligible for the exemption you are claiming. You will be held liable for any tax and interest, and possibly penalties imposed by the member state due the tax on your purchase, if the purchase is not legally exempt.

### Purchaser instructions for completing the exemption certificate:

1. Some purchasers may wish to complete a single certificate for multiple states where they conduct business and, regularly, make exempt purchases from the same seller. If you do, check the box on the front of the SSUTA Certificate of Exemption to indicate that you are attaching the *Multistate Supplemental* form.

**CAUTION:** Certificates completed with a multistate supplement may include non-member states of the SST Governing Board, provided those states have agreed to accept the SSUTA Certificate of Exemption. Both sellers and purchasers **MUST BE AWARE** that these additional non-member states may not have adopted the SSUTA provisions for Multiple Points of Use and Direct Mail. Additionally, completion of this certificate in its entirety may not fully relieve the seller from liability unless non-member states' requirements have been met.

If you are not attaching the Multistate Supplemental form, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption. For example, if you are claiming an exemption from sales or use tax imposed by the state of Minnesota, enter "MN" in the boxes provided. If you are claiming exemption for more than one member state, complete the *SSUTA Certificate of Exemption: Multistate Supplemental* form.

2. **Single purchase exemption certificate:** Check this box if this exemption certificate is being used for a single purchase. Include the invoice or purchase order number for the transaction.

If this box is not checked, this certificate will be treated as a blanket certificate. A blanket certificate continues in force so long as the purchaser is making recurring purchases (*at least one purchase within a period of twelve consecutive months*) or until otherwise cancelled by the purchaser.

3. **Purchaser information:** Complete the purchaser and seller information section, as requested. An identification number for you or your business must be included. Include your state tax identification number and identify the state and/or country that issued the number to you. If you do not have a state tax identification number, enter the Federal Employers Identification Number (FEIN) issued to your business, or if no FEIN number is required, enter your personal driver's license number and the state in which it is issued. Foreign diplomats and consular personnel must enter the individual tax identification number shown on the sales tax exemption card issued to you by the United States Department of State's Office of Foreign Missions.

**Multistate Purchasers:** The purchaser should enter its headquarters address as its business address.

4. **Type of business:** Circle the number that best describes your business or organization. If none of the categories apply, circle number 20 and provide a brief description.

5. **Reason for exemption:** Circle the exemption that applies to you or your business and enter the additional information requested for that exemption. If the member state that is due tax on your purchase does not require the additional information requested for the exemption reason code circled, enter "NA" for not applicable on the appropriate line. If an exemption that is not listed applies, circle "M Other" and enter an explanation. The explanation for "M Other" must include a clear and concise explanation of the reason for the exemption claimed. Some more common exemptions that may be listed as explanation could be: interstate carrier for hire, qualified air pollution equipment, enterprise zone, etc.

**Multistate Purchasers:** Attach the *SSUTA Certificate of Exemption – Multistate Supplemental Form* and indicate the applicable reason for exemption and identification number (if required) for each of the additional states in which the purchaser wishes to claim exemption from tax.

**CAUTION:** The exemptions listed are general exemptions most commonly allowed by member states. However, each state's laws governing exemptions are different. Not all of the reasons listed may be valid exemptions in the state in which you are claiming exemption. In addition, each state has other exemptions that may not be listed on this form. To determine what sales and use tax exemptions are allowed in a particular state refer to the state's web site or other information available relating to that state's exemptions.

**Seller:**

You are required to maintain proper records of exempt transactions and provide those records to Member states of the SST Governing Board, Inc., when requested. These certificates may be provided in paper or electronic format. If a paper exemption certificate is not forwarded by the purchaser, but instead the data elements required on the form are otherwise captured by the seller, the seller must maintain such data and make it available to Member states in the form in which it is maintained by the seller.

You are relieved of the responsibility for collecting and remitting sales tax on the sale or sales for which the purchaser provided you with this exemption certificate, even if it is ultimately determined that the purchaser improperly claimed an exemption, provided all of the following conditions are met:

1. All fields on the exemption certificate are completed by the purchaser or the required information is captured and maintained. (The reason code ID # in Section 5 is not required for the exemption certificate to be fully completed.);
2. The fully completed exemption certificate (or the required information) is provided to you at the time of sale or as otherwise provided by Section 317 of the SSUTA;
3. If the purchaser is claiming an entity-based exemption (i.e., an exemption based on who the purchaser is, such as a charitable organization), the state that would otherwise be due the tax on the sale allows the specific entity-based exemption claimed by the purchaser if the purchase was made at a sale location operated by the seller within that state;
4. If a business purchaser claims a multiple points of use exemption reason code (note that effective dates for this exemption may vary by state) as provided under Section 312 of the SSUTA, and the items being purchased are not tangible personal property other than computer software;
5. You do not fraudulently fail to collect the tax due; or
6. You do not solicit customers to unlawfully claim an exemption.

**EXEMPTION MATRIX**

As of July 1, 2006 the Streamlined Sales and Use Tax Agreement Certificate of Exemption is the only exemption certificate authorized for use in Wyoming. We created the following exemption matrix to educate and assist both taxpayers and vendors. Succinctly, the matrix seeks to educate taxpayers as to the scope of their exemptions and in properly completing exemption certificates for vendor record retention requirements. The exemption matrix is organized by subject matter categories in italics consistent with Wyoming sales tax statutes. In each of the italicized categories appear the exemptions contained within those categories. This matrix provides the following information: 1) A brief description of every sales tax exemption currently authorized by Wyoming law;\* 2) Statutory citations for every sales tax exemption authorized by Wyoming law; 3) Examples or special requirements associated with sales tax exemptions; and 4) The reason for the exemption tied to Section 5 of the Streamlined Sales and Use Tax Agreement Certificate of Exemption. Certificates of Exemption are not to be sent to our agency, rather they must be fully completed by taxpayers and given to vendors at the time of transaction. In turn, vendors must preserve in their records, exemption certificates completed by taxpayers for audit purposes.

\*Please note that many, but not all sales tax exemptions found in Wyoming statutes at W.S. 39-15-105 also appear in Wyoming use tax statutes at W.S. 39-16-105. We encourage vendors and taxpayers to thoroughly review both Wyoming Sales and Use Tax Statutes and Department Rules are available online at <http://revenue.wyo.gov>. For further information or clarification please contact the department by e-mail at: [DOR\\_Taxability@wyo.gov](mailto:DOR_Taxability@wyo.gov).

Description of Exemption	Statutory Citation	Examples or Special Requirements	Reason for Exemption
<i>For the purpose of exempting sales of services and tangible personal property which are protected by the United States constitution and the Wyoming constitution, the following are exempt:</i>			
Sales prohibited from tax by federal or Wyoming laws or constitutions	W. S. 39-15-105 (a)(i)(A)	Examples: (1) Sales to the federal government or its instrumentalities and (2) Exported goods in international commerce and (3) Certain types of sales of tangible personal property and lodging services to foreign diplomats and (4) Sales or leases to enrolled members of the Northern Arapaho or Eastern Shoshone Tribes only. These sales or leases must be made on the Wind River Indian Reservation.	Example 1: Circle Sec. 5 A "Federal government (department)" Note: No number required for claiming this exemption Example 2: Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided Example 3: Circle Sec. 5 D "Foreign diplomat" and indicate number from either the diplomat's yellow or blue striped card Example 4: Circle Section 5 C (Tribal Government) This exemption includes Northern Arapahoe and Eastern Shoshone government entities as well as individual members of the Northern Arapahoe or Eastern Shoshone tribes.
<i>For the purpose of exempting sales of services and tangible personal property protected by federal law, the following are exempt:</i>			
Interstate transportation of freight or passengers	W. S. 39-15-105 (a)(ii)(A)	None	No exemption certificate required. Exempt interstate transportation charges must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 0(a)]
Sales of: (1) Railroad rolling stock by interstate railroads, (2) aircraft by interstate air carriers and (3) trucks, tractors, trailers, semitrailers and passenger buses in excess of ten thousand (10,000) pounds gross vehicle weight purchased by interstate carriers or the same if purchased under exemption clauses in federal law and used in interstate commerce	W. S. 39-15-105 (a)(ii)(B)	Examples: (1) Railroad rolling stock includes locomotives, Interstate air carriers regulated by the Federal Aviation Administration (formerly the United States civil aeronautics board) and (2) For purposes of this exemption we administer "gross vehicle weight" as the weight of each distinct vehicle and not vehicle combinations.	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided

Leases of motor vehicles with or without trailers when the lease rental is computed from gross receipts of the operation if the operator is operating under a valid interstate authority or permit.	W. S. 39-15-105 (a)(ii)(C)	Special Requirement: Qualifying operators operating under valid interstate authority or permit can be either the lessor or lessee in the transaction. This varies on a case by case basis.	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales to Wyoming joint apprenticeship and training programs	W. S. 39-15-105 (a)(ii)(D)	Special Requirement: Qualifying programs must be approved by the United States Department of Labor	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales of food purchased with food stamps	W. S. 39-15-105 (a)(ii)(E)	Special Requirement: Exemption is based on complying with the Food Security Act of 1985 (or relevant successor federal legislation)	No exemption certificate required.
<b><i>For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:</i></b>			
Sales of ingredients or components to persons in the business of manufacturing, processing or compounding when the tangible personal property purchased becomes an ingredient or component of the tangible personal property manufactured, processed or compounded for sale or use	W. S. 39-15-105 (a)(iii)(A)	Examples: (1) Includes sales of containers, labels or shipping cases used for end product and (2) Includes chemicals and catalysts used directly in manufacturing, processing or compounding which are consumed or destroyed during that process	Circle Sec. 5 I and include sales/use tax license number in space provided if purchaser is required to be licensed
Sales of livestock, feeds for livestock or poultry for marketing purposes and seeds, roots, bulbs, small plants and fertilizer planted or applied to land, the products of which are to be sold	W. S. 39-15-105 (a)(iii)(B)	Examples: (1) We administer the word "livestock" broadly as any living animal. (2) Feed for animals kept as pets is taxable because the exemption only applies to feed for animals for marketing purposes. (3) Only fertilizer planted or applied to the land is exempt. Herbicides applied to the land are taxable.	No exemption certificate required for sales of livestock. Given our broad interpretation of "livestock" we do not require exemption certificates for these sales transactions. For the remainder of the exemption, exemption certificates are required. For those transactions, circle Sec. 5 H and include sales/use tax license number in the space provided if the purchaser is required to be licensed
Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants	W. S. 39-15-105 (a)(iii)(C)	None	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales of power or fuel to a person engaged in manufacturing, processing or agriculture when the same is consumed directly in manufacturing, processing or agriculture	W. S. 39-15-105 (a)(iii)(D)	Special Requirements: Exempt purchases of power or fuel must be separately accounted for by separate metering, storage or engineered calculation.	Circle Sec. 5 I and include sales/use tax license number in the space provided if the purchaser of the exempt power or fuel is required to be licensed. If using an engineered calculation that must be supplied as well.
Sales of power or fuel to a person engaged in the transportation business when the same is consumed directly in generating motive power for actual transportation purposes, except power or fuel not taxed as gasoline, gasohol or diesel fuel and is used to propel a motor vehicle upon the highway	W. S. 39-15-105 (a)(iii)(E)	Examples: (1) Exemption applies to fuel consumed by rail carriers, (2) Exemption applies to electricity consumed by pipeline transportation companies. The key for determinations is whether the "person" is "engaged in the transportation business"	Circle Sec. 5 M (Other) cite statute or describe exemption in space provided

<b>Wholesale sales excluding sales of controlled substances which are not sold pursuant to a written prescription of or through a licensed practitioner</b>	W. S. 39-15-105 (a)(iii)(F)	<b>Special Requirements:</b> This purchase for resale exemption is restricted to vendors licensed to collect and remit sales tax in Wyoming or in a state outside of Wyoming. This exemption is also available to vendors in non-sales tax states who can document their business registration number with their home state's Office of the Secretary of State	Circle Sec. 5 G (Resale) and list either sales/use tax license number or business registration number per preceding "Special Requirements."
<b>Sales of fuel for use as boiler fuel in the production of electricity</b>	W. S. 39-15-105 (a)(iii)(G)	<b>Example:</b> Exemption applies most frequently to retail sales of coal for use as a boiler fuel by utility companies producing electricity	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
<b>Sales of food or meals furnished by a food establishment, without charge to an employee for consumption on the premises</b>	W. S. 39-15-105 (a)(iii)(J)	<b>Example:</b> Food or meals in this context is exempt both at the wholesale level when purchased by the food establishment and when withdrawn from its inventory for subsequent use.	No exemption certificate required.
<i>For the purpose of exempting sales of services and tangible personal property sold to government, charitable and non profit organizations, irrigation districts and weed and pest control districts, the following are exempt:</i>			
<b>Sales to the State of Wyoming or its political subdivisions</b>	W. S. 39-15-105 (a)(iv)(A)	<b>Special Requirements:</b> This exemption applies only to Wyoming governmental entities at the state or local level. It also includes Wyoming school districts. The exemption does not apply to similar out of state entities.	Circle Sec. 5 B "State or local government (name)" Note: no number required for claiming this exemption.
<b>Sales to religious or charitable organizations, including non profit organizations providing meals or services to senior citizens as certified to the department of revenue by the department of health</b>	W. S. 39-15-105 (a)(iv)(B)	<b>Special Requirements:</b> See Bulletin on website at: <a href="http://revenue.state.wy.us">http://revenue.state.wy.us</a> . From the homepage select Publications. Scroll down to Sales and Use Tax Materials and select Sales and Use Tax Bulletins, then select Bulletin 16, Religious and Charitable Exemptions.	Circle Sec. 5 E "Charitable organization" and indicate the Revenue Identification Number (if one issued by the Department of Revenue) or Circle Sec. 5 F "Religious or educational organization"

Occasional sales made by religious or charitable organizations for fund raising purposes	W. S. 39-15-105 (a)(iv)(C)	Special Requirements: Exempt occasional sales for fundraising purposes by religious or charitable organizations must be four (4) or fewer per calendar year. The duration of exempt occasional sales fundraisers can be up to sixty (60) days each.	No exemption certificate required.
Sales made to a joint powers board	W. S. 39-15-105 (a)(iv)(D)	Special Requirement: Qualifying joint powers boards must be organized under the Wyoming Joint Power Act per W.S. 16-1-104(b) et. seq.(1977)	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
The sales price of admission to and user fees for county or municipal owned recreation facilities	W. S. 39-15-105 (a)(iv)(E)	Examples include, but are not limited to, swimming pools, athletic facilities and recreation centers.	No exemption certificate required.
Labor or service charges, including transportation and travel, for the repair, alteration or improvement of real or tangible personal property owned by or incorporated in projects under contract to the state of Wyoming or its political subdivisions, irrigation districts or weed and pest control districts	W. S. 39-15-105 (a)(iv)(F)	None	No exemption certificate required. The project contract with the State of Wyoming or its political subdivision establishes the exemption contemplated by this statute.
Sales to a Wyoming Irrigation District	W. S. 39-15-105 (a)(iv)(G)	Special Requirement: Qualifying irrigation districts must be created under W.S. 41-7-201 through 41-7-210.	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales to a Wyoming weed and pest control district	W. S. 39-15-105 (a)(iv)(H)	Special Requirement: Qualifying weed and pest control districts must be created under W.S. 11-5-101 et. seq.	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Intrastate transit of persons services by a government, charitable or nonprofit organization	W. S. 39-15-105 (a)(iv)(J)	Example: Exemption applies to a municipality's intrastate transportation of its bus passengers.	No exemption certificate required. Qualifying entities as listed in the statutory language establish the exemption.
<b><i>For the purpose of exempting sales of services and tangible personal property which are alternatively taxed, the following are exempt:</i></b>			
Sales of transportable homes after the tax has been paid once	W. S. 39-15-105 (a)(v)(B)	Special Requirements: Must be a transportable home as defined in W.S. 39-15-101	No exemption certificate required
Sales of gasoline or gasohol taxed under W.S. 39-17-101 through 39-17-117 and diesel fuel taxed under W. S. 39-17-201 through 39-17-211	W. S. 39-15-105 (a)(v)(C)	Special Requirements: Exemption does not apply to gasoline or gasohol taxed under W.S. 39-104(a)(iii) or to diesel fuel taxed under W.S. 39-17-204(a)(ii)	No exemption certificate required
Gratuities or tips which are offered to tipped employees as specified in W.S 27-4-202(b) are exempt from the tax whether offered by the consumer or seperately invoiced by the seller.	W.S 39-15-105(a)(v)(D)	Note: exemption is effective July 1, 2014	No exemption certificate required
<b><i>For the purpose of exempting sales of services and tangible personal property which are essential human goods and services, the following are exempt:</i></b>			
Intrastate transportation by public utility or others of sick, injured or deceased persons by ambulance or hearse	W. S. 39-15-105 (a)(vi)(A)	None	No exemption certificate required. Qualifying persons, or their estates, as listed in the statutory language establish the exemption

Sales of the following tangible personal property sold under a prescription: drugs for human relief, insulin for human relief, oxygen for medical use, blood plasma, prosthetic devices, hearing aids, eye glasses, contact lenses, mobility enhancing equipment, durable medical equipment, and any assistive device	W. S. 39-15-105 (a)(vi)(B)	Special Requirements: (1) Over the counter drugs are specifically excluded from this exemption, (2) mobility enhancing equipment and durable medical equipment are defined at W.S. 39-15-101, (3), Assistive devices are exempt only for permanently disabled persons per this statute and our rules definitions, <i>Chap 2, Sec. 3.</i>	No exemption certificate required. A prescription issued by a duly licensed practitioner as defined by W.S. 35-7-1002 (a)(xx) documents this exemption for a vendor's record retention purposes. [W.S. 39-15-107(a)(ii)]
Sales of non capitalized medical equipment and disposable medical and dental supplies	W. S. 39-15-105 (a)(vi)(C)	Special Requirements: (1) This exemption specifically excludes capitalized equipment or office supplies used in the normal course of business (2) Capitalized equipment is that which is depreciated under IRS rules, (3) Qualifying purchases by Medicare recognized health care providers fall within the exemption	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales of water delivered by pipeline or truck	W. S. 39-15-105 (a)(vi)(D)	None	No exemption certificate required
Sales of food for domestic home consumption	W. S. 39-15-105 (a)(vi)(E)	None	No exemption certificate required
<b><i>For the purpose of exempting sales of services provided primarily to businesses, the following are exempt:</i></b>			
Interstate or intrastate transportation of drilling rigs, including charges for the movement or conveyance of the drilling rig to or away from the well site and the loading, unloading, assembly or disassembly of the drilling rig	W. S. 39-15-105 (a)(vii)(A)	Special Requirements: Exemption is limited to drilling rigs in the oil and gas context based on the statutory definition of "Well site" found at W.S. 39-15-101.	No exemption certificate required. Exempt transportation of drilling rigs and associated exempt activities must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 9(a)]
A person regularly engaged in the business of making loans or a supervised financial institution, as defined in W.S. 40-14-140(a)(xix), that forecloses a lien or repossesses a motor vehicle on which it has filed a lien shall not be liable for payment of sales or use tax, penalties or interest due under this section or W.S. 39-16-108 for that vehicle	W. S. 39-15-105 (a)(vii)(B)	Special Requirements: A "person regularly engaged in the business of making loans" must be in full compliance with the Uniform Consumer Credit Code provisions applicable to them as administered by the Wyoming Department of Audit's Banking Division.	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
<b><i>For the purpose of exempting, sales of services and tangible personal property as an economic incentive, the following are exempt:</i></b>			
Intrastate transportation of employees to or from work when paid or contracted for by the employee or employer	W. S. 39-15-105 (a)(viii)(A)(I)	None	No exemption certificate required. Payment and/or contracts of employee or employer establish the exemption.
Intrastate transportation of freight and property including oil and gas by pipeline	W. S. 39-15-105 (a)(viii)(A)(II)	None	No exemption certificate required. Exempt intrastate transportation charges must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 9(a)]

Sales of the services of professional engineers, geologists, and the like for services to real or tangible personal property leading to building location, drilling and all related activities that must be completed prior to setting production casing, including coring, logging and testing done prior to the setting of production casing for the drilling or any oil or gas well or for the deepening or extending of any well previously drilled for oil or gas beyond the maximum point to which they were initially drilled	W. S. 39-15-105 (a)(viii)(B)	Special Requirements: This exemption also applies to any and all seismographic and geophysical surveying, stratigraphic testing, coring, logging and testing calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas.	No exemption certificate required. These exempt services and exempt drilling activities occur during a time period we call the pre-production casing phase. These exempt services must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 9(a)] For more information related to both exempt and taxable oil and gas services please see our publication on our web site. From our main page click on "Publications" in the red banner. In the page that appears scroll to the grey scale heading "Sales and Use Tax Materials" and click on "Sales & Use Tax Publications for Specific Industries." In the
Sales of school annuals	W. S. 39-15-105 (a)(viii)(C)	None	No exemption certificate required.
Sales of newspapers	W. S. 39-15-105 (a)(viii)(D)	None	No exemption certificate required.
Sales of carbon dioxide and other gases used in tertiary production	W. S. 39-15-105 (a)(viii)(F)	Example: Tertiary production is defined at W.S. 39-15-101, in part, as crude oil recovery by means of a tertiary enhanced recovery project as certified by the Wyoming oil and gas conservation commission or the United States government.	Circle Sec. 5 M (Other) cite statute or describe exemption in space provided
Sales of lodging services by a person known to the trade and public as a guide or outfitter, including but not limited to sleeping accommodations, placement of tents, snow shelters, base camps, temporary structures which are dismantled or abandoned after use and all other forms of temporary shelter	W. S. 39-15-105 (a)(viii)(G)	Special Requirements: (1) Exemption applies only to lodging taxes imposed by W.S. 39-15-204(a)(ii). Sales tax still applies to sales of lodging services by guides or outfitters. (2) Guides and outfitters are licensed and regulated in Wyoming by the Board of Outfitters and Professional Guides.	No exemption certificate required. Guide or outfitter must maintain records showing collection of sales tax on lodging services and exemption of the same related to any applicable lodging tax.
The sale of farm implements, meaning tractors or other machinery designed or adapted and used exclusively for agricultural operations	W. S. 39-15-105 (a)(viii)(H)	Special Requirements: (1) Specifically excluded from this exemption is any titled vehicle, snowmobiles, lawn tractors, all-terrain vehicles and repair or replacement parts. (2) This exemption restricts use of exempt machinery to exclusive agricultural use. Thus, for hire use of such machinery outside of an agricultural operation negates the exclusive use requirement of the exemption.	Circle Sec. 5 M (Other) and cite statute and assert in space provided that the purchased farm implement will be exclusively used in agriculture
Sales of aircraft repair, remodeling or maintenance services at a federal aviation administration certified repair station	W. S. 39-15-105 (a)(viii)(J)	Examples: (1) Included within these exempt services are repair or replacement materials or parts	No exemption certificate required. A vendor's records must establish (1) that it is a federal aviation administration certified repair station, and (2) its volume of exempt services as set forth in the statute.



<p>Sales of the service of transmitting radio waves to a one-way paging unit owned or rented by a service subscriber, where messages received are displayed or played on a paging unit as voice, tone and voice, numeric or alphanumeric, including mail services purchased with the pager</p>	<p>W. S. 39-15-105 (a)(viii)(K)</p>	<p>Examples: This exemption applies only to one-way transmissions to a paging unit. This exemption does not impact the taxability of two-way telecommunications.</p>	<p>No exemption certificate required</p>
<p>Sales of goods or services made for the purpose of raising money or charges for admission to any amusement, entertainment, recreation, game or athletic event for any kindergarten through grade twelve (12) public school in Wyoming</p>	<p>W. S. 39-15-105 (a)(viii)(M)</p>	<p>Special Requirements: (1) Sales of goods or services by Wyoming's private schools and by its institutions of higher education remain taxable. Such are not within the</p>	<p>No exemption certificate required. Sales by any Wyoming K - 12 public school within the context of this statutory language establish the exemption.</p>
<p>Sales of equipment used to generate electricity from renewable resources. Exemption is limited to acquisition of equipment used in a project to make it operational up to the point of interconnection with an existing transmission grid. Qualifying equipment includes wind turbines, generating equipment, control and monitoring systems, power lines, substation equipment, lighting, fencing, pipes and other equipment for locating power lines and poles. On and after January 1, 2010, the exemption shall apply to sales of equipment for projects where either the project developer is the landowner for the project prior to January 1, 2010, or where the project developer has, prior to January 1, 2010, entered into a written contract with a landowner that describes the project with specificity, including a description of equipment to be purchased and placed on the landowner's land and has made payment to the landowner under terms of the contract. To be eligible for the exemption, the project developer shall have purchased all eligible equipment as well as received all required permits and approvals from all governmental agencies for the development and construction of the project prior to December 31, 2011. Evidence of compliance with this subparagraph shall be submitted to the department with the request for an exemption.</p>	<p>W. S. 39-15-105 (a)(viii)(N)(I)</p>	<p>Examples of renewable resources: wind generation, solar, biomass, landfill gas, hydro, hydrogen and geothermal energy. Items specifically excluded from this exemption include tools and other equipment used in the construction of a new facility, contracted services required for the construction and routine maintenance activities and equipment utilized or acquired after the project is operational. <b>Exemption is repealed effective December 31, 2011.</b></p>	<p>Circle Sec. 5 M (Other) cite statute or describe exemption in space provided.</p>
<p>Sales of equipment used to generate electricity from renewable resources. Exemption is limited to acquisition of equipment used in a project to make it operational up to the point of interconnection with an existing transmission grid. Qualifying equipment includes wind turbines, generating equipment, control and monitoring systems, power lines, substation equipment, lighting, fencing, pipes and other equipment for locating power lines and poles. On and after January 1, 2010, the exemption shall apply to sales of equipment used to generate electricity from renewable resources with a total net rating capacity of not more than twenty-five (25) kilowatts, or where the entire renewable energy system is to be for off-grid use.</p>	<p>W. S. 39-15-105 (a)(viii)(N)(II)</p>	<p>Examples of renewable resources: wind generation, solar, biomass, landfill gas, hydro, hydrogen and geothermal energy. Items specifically excluded from this exemption include tools and other equipment used in the construction of a new facility, contracted services required for the construction and routine maintenance activities and equipment utilized or acquired after the project is operational. <b>Exemption is repealed effective June 30, 2012.</b></p>	<p>Circle Sec. 5 M (Other) cite statute or describe exemption in space provided.</p>

<p><b>Sale or leases of machinery to be used in Wyoming directly and predominantly in manufacturing tangible personal property</b></p>	<p>W. S. 39-15-105 (a)(viii)(O)</p>	<p>Special Requirements:  (1) Qualifying manufacturers must be NAICS coded in manufacturing sector 31-33;* (See next column)  (2) Exemption does not include noncapitalized machinery except for machinery expensed per section 179 of the Internal Revenue Code;  (3) repealed by laws 2010 Ch. 33, 2. (4) Exemption is scheduled to expire on December 31, 2017.</p>	<p>*NAICS stands for the North American Industry Classification System manual of 2002. This manual is expected to be update in 2007, at which time, that manual will apply to the NAICS code criteria related to this exemption. Circle Sec. 5 I and include the Wyoming Statute citing in space provided.</p>
<p><b>Sales or leases of any aircraft used in a federal aviation administration commercial operation including the sale of all: (I) Tangible personal property permanently affixed or attached as a component part of the aircraft, including, but not limited to, repair or replacement materials or parts; (II) Aircraft repair, remodeling and maintenance services performed on the aircraft, its engine or its component materials or parts.</b></p>	<p>W. S. 39-15-105 (a)(viii)(P)</p>	<p>None</p>	<p>Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided</p>
<p><b>Sales of tangible personal property or services performed for the repair, assembly, alteration or improvement of railroad rolling stock.</b></p>	<p>W. S. 39-15-105 (a)(viii)(Q)</p>	<p>Special Requirements:  This exemption is repealed effective July 1, 2015.</p>	<p>Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided</p>
<p><b>The sale of equipment used to construct a new coal gasification or coal liquefaction facility. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a project to make it operational. The exemption shall not apply to tools and other equipment used in construction of a new facility, contracted services required for construction and routine maintenance activities nor to equipment utilized or acquired after the facility is operational</b></p>	<p>W. S. 39-15-105 (a)(viii)(R)</p>	<p>None</p>	<p>Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided</p>
<p><b>The purchases by a data processing services center. (I) The sales price paid for the purchase or rental of qualifying prewritten and other computer software, computer equipment including computers, servers, monitors, keyboards, storage devices, containers used to transport and house such computer equipment and other peripherals, racking systems, cabling and trays that are necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars (\$2,000,000.00) in any calendar year;</b></p>	<p>W.S 39-15-105(a)(viii)(S)(I)</p>	<p>For the purpose of claiming the exemptions... (1) Has a physical location in this state where the qualifying equipment purchased shall be maintained and operated until the qualifying equipment is scheduled for replacement... (2) Shall make an initial total capital asset investment in a physical location in this state: (a) For the exemption in subdivision (I) of not less than five million dollars or has made a capital investment in a physical location in this state of not less than five million dollars in the five (5) years immediately preceding March 5, 2010;</p>	<p>Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided</p>

<p>The sales price paid for the purchase or rental of qualifying uninterruptable power supplies, back-up power generators, specialized heating and air conditioning equipment and air quality control equipment used for controlling the computer environment necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars (\$2,000,000.00) in any calendar year;</p>	<p>W.S 39-15-105(a)(viii)(S)(II)</p>	<p>Continued from (1) and (2) in the above W.S 39-15-105(a)(viii)(S)(I) ... For the exemption in subdivision (II) of this subparagraph, of not less than fifty million dollars (\$50,000,000.00) or has made a capital investment in a physical location in this state of not less than fifty million dollars (\$50,000,000.00) in the five (5) years immediately preceding April 1, 2011. Must keep adequate documentation and certification as required in (3), (4), (5) and (6).</p>	<p>Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided</p>
<p>Subsection (IV) of the above</p>	<p>W.S 39-15-105(a)(viii)(S)(IV)</p>	<p>For the purpose of claiming the exemption in subdivisions (I) and (II) in the subparagraph, for data centers where one (1) or more entities occupies the facility, the purchaser shall demonstrate that all the requirements of subdivision (III) are met in aggregate by the entities occupying the facility regardless of multiple ownerships of equipment and buildings.</p>	<p>Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided</p>
<p>Sales of and retail commissions on lottery tickets or shares and equipment necessary to operate a lottery under W.S 9-17-101 through 9-17-128.</p>	<p>W.S 39-15-105(a)(viii)(T)</p>	<p>None</p>	<p>Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided</p>
<p><i>For the purpose of avoiding application of the sales tax more than once on the same article of tangible property for the same taxpayer:</i></p>			
<p>The trade-in value of tangible personal property shall be excluded from the sales price of new tangible personal property when trade-in and purchase occur in one (1) transaction</p>	<p>W. S. 39-15-105 (a)(ix)(A)</p>	<p>None</p>	<p>Vendors must deduct from the retail sales price of the new property the value of the trade-in property on the same invoice. By doing so, the vendor meets the requirements of this exemption without the need for an exemption certificate.</p>
<p>The sales price paid for a motor vehicle, house trailer, trailer coach, trailer or semitrailer as defined in W.S 31-1-101 if the vehicle is purchased by a nonresident of Wyoming and the vehicle is to be removed from the state of Wyoming within thirty (30) days of purchase. The purchaser shall declare under penalty of perjury on a form prescribed by the department that he is not a resident of Wyoming.</p>	<p>W.S 39-15-105(a)(ix)(B)</p>	<p>None</p>	<p>For the purchase of a car sales tax exempt, one must document the purchase of the automobile as exclusive use outside of Wyoming by completing a "Sales and Use Tax Exemption Affidavit for Exclusive Use of Motor Vehicle Outside of Wyoming"</p>

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