



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@wy.gov

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

Multi Level Marketer's Sales/Use Tax Licensing Application
ETS Form 001ML

1. Who may apply for a Multi Level Marketer's Sales Tax License?

- Any entity that does not have a physical presence/nexus in Wyoming which would require the entity to license and collect Wyoming sales or use tax on their sales.
- Any entity which has one (1) or more independent sales contractors working in Wyoming and wishes to license in lieu of requiring each contractor to license.

2. What are the sales tax requirements for the Multi Level Marketer once they have licensed with Wyoming?

- They must comply with Wyoming Statutes 39-15-101 through 39-15-110 and collect and remit Wyoming sales tax on all taxable sales transactions occurring between entity and their independent sales contractors.
- The entity will collect sales tax from the independent sales contractors on the suggested retail price and remit it to the Department of Revenue on the assigned monthly or quarterly filing period.

3. Why should you license under Wyoming Statute 39-15-106 (k):

- So, your independent sales contractors will not be required to obtain a Wyoming sales tax license as long as the Multi Level Marketer maintains their license and collection of the sales tax from the independent sales contractors.

Wyoming Statute 39-15-106 (K) states "The department may enter into an agreement with an entity which is not otherwise required to obtain a license under this article and which has one (1) or more independent sales contractors working in this state. Any entity licensed pursuant to this subsection shall be subject to the licensing provisions of this section and shall collect and remit the tax imposed under this article on all taxable sales transactions occurring between entities and the independent sales contractor. Any entity licensed under this subsection shall be subject to all collection and enforcement provisions imposed by this article."

Please call 777-3745 if you have questions.



Wyoming Department of Revenue
 Excise Tax Division
 122 W. 25th Street, Herschler Bldg.
 Cheyenne, Wyoming 82002-0110
<http://revenue.wyo.gov>



0-0-0-001

Department Use Only
 RID: _____
 License: _____
 Fling Freq: _____

Multi-Level

ALL LINES MUST BE COMPLETED IN ORDER TO PROCESS THIS APPLICATION

1. Ownership Name: _____ (1) _____
2. Date of **first** Sale / Service in Wyoming _____ / _____ / _____ (1) _____
(federal identification number)
(date and state of incorporation)
3. DBA/Doing Business As Name: _____
4. Please check one of the following that best describes your ownership (spousal ownership is considered a partnership):
 A. _____ Association/Club B. _____ Corporation C. _____ Individual
 D. _____ Limited Partnership E. _____ Limited Liability Company F. _____ Partnership
 G. _____ Other (explain)
5. Mailing Address: _____
Street or PO Box City State Zip Code
6. Location Address: _____
Street City State Zip Code
7. Internet E-Mail Address: _____ @ _____
8. Business Telephone Number: () _____ - _____ (800) _____ - _____ Fax No: () _____ - _____
9. Authorized Contact: _____ Phone Number: () _____ - _____
10. What Type of Sales does this business make? Retail _____ Wholesale _____ Service _____ Manufacturer _____
11. Estimated monthly sales volume: \$ _____
12. Describe specifically the type of products and/or services this business provides, (ex: auto parts, computers and/or auto repair, computer repair) give the percentage of each: total must equal 100%
 A. _____ % B. _____ % C. _____ %
13. Is this business located within the boundaries of an incorporated city or town in Wyoming? Yes _____ No _____
14. Has this ownership ever had a Wyoming Sales/Use Tax License? Yes _____ No _____
15. How many independent sales contactors do you have in Wyoming? _____

Note: Original Signature(s) are required for all ownership types. The business owner must sign for the individual ownership, all partners must sign for partnerships, one major officer for a Corporation, one member or manager a Limited Liability Company and Limited Partnership. Attach an additional signature page if needed. Signatures must be original.

A. Print Name: _____ Signature _____
 Address: _____ City: _____ State _____ Zip _____
 SSN: _____ Title _____

B. Print Name: _____ Signature _____
 Address: _____ City: _____ State _____ Zip _____
 SSN: _____ Title _____

C. Print Name: _____ Signature _____
 Address: _____ City: _____ State _____ Zip _____
 SSN: _____ Title _____

***Don't forget! *To complete all lines of this application in its entirety, including all required signatures.
 *Include the \$60.00 non-refundable application fee.
 *Please make check payable to the Wyoming Department of Revenue
 *For assistance completing the application please call (307) 777-5200.***