



*State of Wyoming*  
**DEPARTMENT OF REVENUE**

**MATTHEW H. MEAD**, *Governor*  
**Daniel W. Noble**, *Director*

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## Wyoming's Sales Tax Voluntary Disclosure Program

Effective July 1, 1999, Wyoming Statute 39-15-107.2 authorized the Department of Revenue to enter into a voluntary disclosure agreement with any person establishing sufficient contact with the state to qualify the person as a vendor under statute. You can start the process of entering into a Voluntary Disclosure Agreement by performing the following steps:

**Step 1:** Complete the enclosed Voluntary Disclosure Questionnaire for the company.

**Step 2:** Review and have an authorized representative sign the enclosed Wyoming Voluntary Disclosure Agreement.

**Step 3:** Return the following to:

Wyoming Department of Revenue  
Voluntary Disclosure Program  
122 W. 25<sup>th</sup> Street, Herschler Bldg 2<sup>nd</sup> W.  
Cheyenne WY 82002-0110

- Completed/signed Voluntary Disclosure Questionnaire
- Signed Voluntary Disclosure Agreement

After we review your submission and determine that everything is satisfactory, we will fill out the specifics of the Voluntary Disclosure Agreement, sign the Agreement and return a photocopy of the originals to you.

**Step 4:** Complete and return the enclosed Voluntary Disclosure Licensing Application Form, along with the one-time licensing fee of sixty dollars (\$60) within the agreed-upon timeframe.

**Step 5:** Complete a Report of Taxable Transactions for a period of not more than three years preceding the date of the Voluntary Disclosure Agreement. We need you to break down the taxable sales by county, month and year.

**Step 6:** Remit the applicable back taxes, penalties and interest within the agreed-upon timeframe.

# DEPARTMENT OF REVENUE-STATE OF WYOMING

## VOLUNTARY DISCLOSURE QUESTIONNAIRE

Business Name or Anonymous Number: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

1. Describe in detail the nature of your company's business including what your business sells and services it provides (include additional sheets as necessary):
2. How would a Wyoming customer know that you had this product and/or service for sale (include additional sheets as necessary)?
3. Do you have any of the following in Wyoming? Circle yes or no

Yes	No	Do you have an office?
Yes	No	Do you have a distribution house?
Yes	No	Do you have a sales house?
Yes	No	Do you have a warehouse?
Yes	No	Do you have any other place of business?
Yes	No	Do you have any persons operating, soliciting sales or advertising within Wyoming under your authority?
Yes	No	Do you have inventory in Wyoming?
Yes	No	Do you have equipment in Wyoming?
Yes	No	Do you lease equipment in Wyoming?
Yes	No	Do you make deliveries into Wyoming with your own vehicles?

4. Describe any recent (within the last three years) contacts between the State of Wyoming and the company.
5. Has the company been contacted by the State of Wyoming recently (within the last three years) regarding the filing of sales and use taxes? If yes please describe the contact.
6. Has the company recently (within the last three years) been contacted by the State of Wyoming with respect to an audit or is the company now under audit? If yes, please describe the contact or audit status.
7. Has the company collected any Wyoming sales or use tax and failed to remit it to the state? If yes, please identify the time period.

# WYOMING VOLUNTARY DISCLOSURE AGREEMENT

This agreement [the 'Agreement'] is entered into as of \_\_\_\_\_, \_\_\_\_\_, 200\_\_\_\_, between the State of Wyoming, Department of Revenue [the 'State'] and Company [the 'Company'].

Included in the Voluntary Disclosure Questionnaire, and incorporated as a part of the Agreement, is a statement of facts made by the Company and warranted by the Company to be true. The Company has in the Voluntary Disclosure Questionnaire fully disclosed all relevant and material facts and has done so in order to induce the State to Accept the Agreement. The Agreement is entered into by the State in reliance on the Voluntary Disclosure Questionnaire. If any material facts set out in the Questionnaire are incorrect or if any material facts are omitted from the Questionnaire, this Agreement is voidable by the State and subject to re-negotiation and the Company is considered to be in breach of the Agreement.

## TERMS

### Responsibilities of the Company

1. The Company will, within 30 days of the Effective Date, complete and return all licenses and registrations and will pay all fees required by the State of Wyoming in order to do business in Wyoming;
2. The Company will, within 60 days of the Effective Date, remit any sales/use taxes which the Company should have collected and remitted on its previous three years sales or purchases taxable in Wyoming;
3. The Company will pay interest at statutory rates for all taxes not remitted.
4. The Company will pay a penalty of 10% and interest at statutory rates for all taxes collected and not remitted.
5. The Company will continue to collect and remit sales/use tax until the Company ceases to conduct any business in Wyoming;
6. The Company will maintain these required licenses and registrations until it ceases to do any business in Wyoming;

### Responsibilities of the State

7. As long as the Company is not in breach of this Agreement, the State agrees not to assess any sales and/or use tax (as applicable) based on transactions conducted by the Company prior to the Effective Date, other than as set out in numbered paragraph 2;
8. As long as the Company is not in breach of this Agreement, the State agrees not to assess any penalty or interest based on transactions conducted by the Company prior to the Effective Date, other than as set out in numbered paragraphs 3 and 4;
9. As long as the Company is not in breach of this agreement, the State agrees not to conduct an audit of any sales and /or use tax declared by the company prior to the Effective Date.
10. **Amendments.** Any changes, modifications, revisions or amendments to this Agreement which are mutually agreed upon by the parties to this Agreement shall be incorporated by written instrument, executed and signed by all parties to this Agreement.
11. **Applicable Law/Venue.** The construction, interpretation and enforcement of this Agreement shall be governed by the laws of the State of Wyoming. The courts of the State of Wyoming shall have jurisdiction over this Agreement and the parties, and the venue shall be the First Judicial District, Laramie County, Wyoming.

12. **Compliance with Law.** The Company shall keep informed of and comply with all applicable federal, state and local laws and regulations in the performance of this Agreement.

13. **Entirety of Agreement.** This Agreement, consisting of 2 pages represents the entire and integrated Agreement between the parties and supersedes all prior negotiations, representations, and agreements, whether written or oral.

14. **Indemnification.** The Company shall release, indemnify, and hold harmless the State, the Agency, and their offices, agents, employees, successors and assignees from any cause of action, or claims or demands arising out of Company's performance under this Agreement.

15. **Sovereign Immunity.** The State of Wyoming and the Agency do not waive sovereign immunity by entering into this Agreement, and specifically retain immunity and all defenses available to them as sovereigns pursuant to Wyoming Statute 1-30-104(a) and all other state law.

16. **Titles Not Controlling.** Titles of paragraphs are for reference only, and shall not be used to construe the language of the Agreement.

17. **Waiver.** The waiver of any breach of any term or condition in this Agreement shall not be deemed a waiver of any prior or subsequent breach.

**Signatures**

By signing this Agreement, the parties certify that they have read and understood it, that they agree to be bound by the terms of the Agreement, that they have the authority to sign it, and that they have received a signed and dated copy of the Agreement.

The effective date of the Agreement is the date of the signature last affixed to this page.

**STATE**

\_\_\_\_\_  
**Administrator, Excise Tax Division Date**

\_\_\_\_\_  
**Administrator, Excise Tax Audit Division, DOA Date**

**COMPANY**

\_\_\_\_\_  
**Authorized Company Representative Date**



18. Complete this section by printing the name and social security number for the following individuals: Individual ownership: owner; Partnership: all partners; Corporations: one major officer; Limited liability company and limited partnerships: one member or manager. **Signatures must be original.**

A. Print Name: \_\_\_\_\_ Signature: \_\_\_\_\_ SSN: \_\_\_\_\_  
Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code: \_\_\_\_\_

B. Print Name: \_\_\_\_\_ Signature: \_\_\_\_\_ SSN: \_\_\_\_\_  
Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code: \_\_\_\_\_

C. Print Name: \_\_\_\_\_ Signature: \_\_\_\_\_ SSN: \_\_\_\_\_  
Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code: \_\_\_\_\_

D. Print Name: \_\_\_\_\_ Signature: \_\_\_\_\_ SSN: \_\_\_\_\_  
Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code: \_\_\_\_\_

19. SIGNATURES: By signing this application you agree you are licensing under W.S.39-15-107.2 and agree to comply with all Wyoming Sales and Use Tax Statutes.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**Don't Forget!** Include the \$60.00 non-refundable application fee. - Obtain all signatures required.  
Complete this application in its entirety and attach all required documentation.  
Incomplete applications will be returned and licensing delayed.  
Call Taxpayer Services at (307) 777-5200 for assistance in completing application.