

# STREAMLINED SALES TAX PROGRAM

## STATE OF Wyoming

UPDATED (August 6, 2019)

### A. INTRODUCTION

- Date state became an SST member: August 1, 2007
- Membership Level: (Full Member)
- Information on the Streamlined Sales Tax Program (SSTP) can be found at:  
[www.streamlinedsalestax.org](http://www.streamlinedsalestax.org)

### B. CONTACT INFORMATION (Registrations, Filing, General Tax Questions)

- Registration and Filing Questions  
Terri Lucero  
Phone: (307)777-5220  
Email: [terri.lucero@wyo.gov](mailto:terri.lucero@wyo.gov)
- Tax Questions  
Phone: (307)777-5220  
Email: [terri.lucero@wyo.gov](mailto:terri.lucero@wyo.gov)

### C. PUBLICATIONS - WEBSITES

- Taxability Matrix (Required by Section 328 of SST Agreement)  
<https://www.streamlinedsalestax.org/Shared-Pages/State-taxability-matrix>
- Rates & Boundaries Databases (Required by Section 305 of SST Agreement)  
<https://www.streamlinedsalestax.org/Shared-Pages/rate-and-boundary-files>
- Tax Information including Tax Publications, Forms and Laws:  
<http://revenue.wyo.gov>

### D. REGISTRATION - STREAMLINED REGISTRATION, STATE REGISTRATION

You may register directly with or through the Streamlined Sales Tax Registration system (SSTRS).

- Register through Streamlined Sales Tax Registration System. [www.sstregister.org](http://www.sstregister.org)
- Register directly with Wyoming Department of Revenue. <https://excise-wyifs.wy.gov>

### E. FILING RETURNS - SER, EPATH, PAPER RETURNS, DUE DATES

- Streamlined's Simplified Electronic Return (SER)
  - a. Who can file a SER?
    - i. CSPs will file all returns using a SER for sellers that contract with the CSP. (Model 1 sellers)
    - ii. Taxpayers using a CAS will file all returns using a SER. (Model 2 sellers)
    - iii. Any taxpayer that registers through the Streamlined Sales Tax Registration system or directly with Wyoming may file returns using a SER.
  - b. SER Schema and Technical requirements:  
<https://www.streamlinedsalestax.org/Shared->

[Pages/SSTTechnology](#)

- c. Part II of the SER: Wyoming does not require
- d. Transmission file size limit for SERs: 5MB
- e. Filing SER
  - i. Testing must be completed before you file a SER.
  - ii. You will be provided with the URL for filing or URL of website for uploading files and downloading Acknowledgements when the testing is completed.
- f. Testing SER
  - i. Contact for testing SER:  
Name Terri Lucero  
Phone: (307)777-5220  
Email: [terri.lucero@wyo.gov](mailto:terri.lucero@wyo.gov)
  - ii. Testing of the SER is required for sellers and CSPs prior to filing a SER.
    - The CSP or CAS provider will test the SER for their systems.
    - Taxpayers not using a CSP or CAS must test their SER directly with the Department.
    - Testing will determine if proper data elements are used and if the SER transmits correctly.
  - iii. Testing Process:
    - Establish an account with the Department.  
Send the following information to the Department at: [dor@wyo.gov](mailto:dor@wyo.gov)
      - Taxpayer SSTP Registration #, Wyoming Tax Permit #, CSP ID or Company's FEIN
      - Requested Password
      - Contact Name
      - Email Address
    - You will be contacted when account is established.
    - Notify Department when you are ready to transmit a Test SER.
    - Submit Test SER and forward the XML document via email to; [terri.lucero@wyo.gov](mailto:terri.lucero@wyo.gov)
- Review errors and acknowledgement for issues that need to be resolved.
  - Continue testing until transmission is successful.
- g. Minimal error codes - are included with Schema information. There are no additional state specific error codes.

- Wyoming’s online filing system.
  - a. Any seller registered for sales tax through the SSTRS or directly with Wyoming can file using Wyoming’s electronic filing system; WYIFS.
  - b. To create an online filing account or see additional information on the online system go to; <https://excise-wyifs.wy.gov>
- Paper Returns
  - a. Paper returns are mailed to taxpayer at the end of each reporting period.
  - b. Taxpayers filing electronically, using a SER or WYIFS, will not receive paper returns.
  - c. If you do not receive a return, you may request a return by calling 307-777-5200.
- State Filing Due Dates – what is timely filed
  - a. Returns are due by the last day of the month following the date of sale or taxable service.
  - b. If a due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

**F. PAYMENT - EFT, OTHER PAYMENT, DUE DATES**

- Who can pay by Electronic Funds Transfer (EFT)?
  - a. Any business that files a SER.
  - b. Any taxpayer that has an online account.
  - c. EFT Payment Methods
    - i. ACH Debit
      - SER Filers - ACH Debit payment information is included on the SER. A SER may be filed to show return information only, payment only, or both return information and payment.
      - WYIFS Filers - ACH Debit banking information is entered when you schedule a payment.
    - ii. ACH Credit
      - Data requirements for seller or CSP initiated ACH Credit payments:  
Please contact the Department at (307)777-5291
- What form of payment does the state accept:
  - a. Wire
  - b. Check
  - c. All payments listed above
- Prepayment are not required for Wyoming sales or use tax.
- Does the State accept Bulk Payments? Yes, you may make a bulk payment using a SER.
- Refunds of overpayments:
  - a. Contact the Department by calling 307-777-5200 or by Email [dor@wyo.gov](mailto:dor@wyo.gov) for information on refunds.
  - b. Refunds must be requested.

- c. Taxpayers that file through a CSP (Model 1) that have overpaid may use the credit on their next return or the CSP may request a refund.
  - d. Taxpayer's that do not use a CSP, should use the credit on their next return and are not issued refunds unless the refund is requested in writing.
- State Payment Due Dates – what is timely paid
    - a. All taxpayers that file and pay electronically using a SER or WYIFS, or who file paper returns; Payment is due by the last day of the month following the sale or service.

#### **G. CONFIDENTIALITY LAWS**

**State Confidentiality laws or rules; W.S. 39-11-102**

- H. OTHER TAXES**— Information on other taxes administered by the department is available at <http://dor.wyo.gov> or by calling 307-777-5200
- In addition to the state and municipal sales and use tax. Some businesses may have the following tax liabilities:
    - a. E911 tax
    - b. Lodging tax

When a taxpayer files using a SER these taxes will need to be reported using WYIFS or on a paper return.