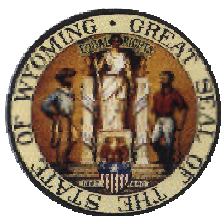
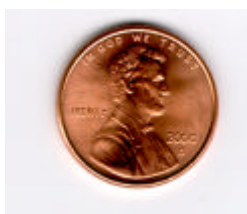
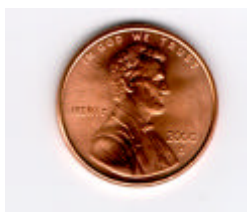
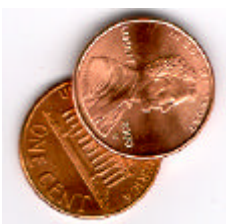




Vendor Manual



Compliance through Education



**State of Wyoming
Department of Revenue
Excise Tax Division**



VENDOR MANUAL

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Authority

The Excise Tax Division of Wyoming Department of Revenue administers sales/use, cigarette and estate taxes for the state of Wyoming. The statutes we administer are found at W.S. 39-15-101 through 39-16-311 for sales/use taxes. The statutes for cigarettes are found at W.S. 39-18-101 through W.S. 39-18-111. The statutes for estate taxes are found at W.S. 39-19-101 through W.S. 39-19-111. For purposes of this manual the statutes for sales/use and cigarette taxes are most relevant. The rules that accompany the sales/use tax statutes are Chapter 2 – Sales and Use Tax and Chapter 4 – Cigarette Tax.

Message from the Administrator

Welcome to the Wyoming Department of Revenue Excise Tax Division. You are about to enter into a partnership with the department to collect and remit sales and use taxes for the citizens of the state of Wyoming. The department is committed to making the collection and remittance of sales and use taxes as simple and uncomplicated as possible for our vendors.

As part of this commitment we are providing you this vendor manual which provides the basic instructions necessary to collect and remit sales and use taxes. This manual is designed as a guide for you to comply with the sales and use tax laws of the state of Wyoming. It is important for you to understand that this manual provides basic information regarding your responsibilities. It is not meant as the definitive answer to all questions that may arise. Please contact the Excise Tax Division or your local field representative with your questions. We have made it our goal to provide you with the information and customer services you need to comply with the law. Please make use of these resources when you need them.

The collection and remittance of sales and use taxes is a trust relationship between the citizens of Wyoming and you, the vendor. The citizens of Wyoming are entrusting you with the tax dollars they pay when purchasing your products and services. As a licensed vendor it is your responsibility to ensure that the proper tax is collected and then remitted to the state of Wyoming for distribution to the appropriate government entities. The department will support you and provide whatever assistance you need in fulfilling this responsibility.

Please carefully read this manual. It contains valuable information which will make the collection and remittance of sales and use taxes as straightforward as possible. The department is here to provide assistance when needed so please contact us when you have questions. We look forward to a pleasant working relationship with you and wish you luck in your endeavor.

Daniel W. Noble, Administrator
Department of Revenue,
Excise Tax Division

□ Introduction

Welcome from the Excise Tax Division of the Wyoming Department of Revenue. The purpose of this manual is to educate newly licensed vendors as to their legal responsibilities as vendors and how to comply with those responsibilities. This manual is the first step in a continuum of education that is available to you. Other educational opportunities include:

- Submitting to us your taxability questions in writing for written determinations.
- Attending a taxpayer education seminar
- Reading taxability publications available on our web site at <http://revenue.state.wy.us>
- Reading statutes and rules also available on our web site at <http://revenue.state.wy.us>;
- Reading our vendor newsletter *Taxing Issues* that is mailed to you with your return on a quarterly basis. A complete history of our newsletters is available on our web site at <http://revenue.state.wy.us>

In addition to website access, we have made copies of this publication and our rules available to public libraries, town halls and county treasurers throughout Wyoming.

Should you have questions you can direct them to us several ways. By telephone, call our main number at (307) 777-5200, or, fax your questions to (307) 777-3632. Our main telephone number links to an automated telephone system. If you are calling about your account and you are calling from within Wyoming you will be asked to enter the first three letters of your county name. If you are calling from outside Wyoming you will be asked for the postal designator for your state. By entering your county letters or state postal designator you will be routed to the region that services your account. Our automated system also permits you to select specific options such as “taxability” or “exemptions.” At any time during your call you can press zero and an operator will assist you. You may also go to the Excise Tax Division web page and E-mail your questions to the applicable region or service area. You are our customer. We work to serve the state and to make the process as convenient as possible for you.

In addition, our field representatives are located throughout Wyoming. The statewide area code prefix for Wyoming is (307). Our field offices and telephone numbers are as follows:

Casper	851 Werner Ct. Ste. 100	266-3621
Cheyenne	122 West 25 th St. 2 nd Flr. West	777-5211
Gillette	1901 Energy Ct. #301	682-6061
Jackson	Perkins Rd 119 #2788	883-2934
Lander	277 Main St	332-3370
Laramie	121 E. Grand Ave. Ste 212	742-4207
Powell	781 Lane 9	754-2686
Rock Springs	1889 Dewar Drive	382-4531
Sheridan	303 S. Main Street	674-8559
Torrington	1618 East M Street	532-5566

In this manual we address basic licensing issues, as well as collection and remittance of sales and use taxes. We explain the difference between sales and use taxes. We explain how you document exempt transactions. We cover events that are taxable as well as those that are exempt. We discuss issues associated with refunds and compliance. Lastly, we have included important definitions and frequently asked questions. Where appropriate the manual contains examples of forms and documents to aid your understanding of the subject matter.

What is sales/use tax?

Sales tax is an excise tax or tax on consumption which is applied to retail sales and leases of tangible personal property, admission fees and services subject to taxation per Wyoming law. The purchaser pays the tax to the vendor. Vendors must license and are responsible for collecting and remitting the tax. To understand what is actually taxable it is important to understand what tangible personal property is.

Tangible personal property is defined as property which is neither intangible nor real property. It is personal property which may be seen, weighed, measured, felt, touched or which is in any other manner perceptible to the senses. Intangible property is property which represents value such as money, gold, silver, bank drafts, securities and other equity and debt instruments. Real property is land and the structures affixed to the land.

Wyoming's state sales tax rate is four percent (4%). In addition, the 23 counties may impose two optional taxes, either for general or specific purposes. Each option tax is limited to a maximum of one percent (1%) and must be approved by a majority of the voters of that county. Wyoming law also allows cities, towns, and counties to impose a local option lodging tax of not more than four percent (4%).

Use tax is complementary to the sales tax and is applied to out of state purchases. Use tax helps to place Wyoming merchants on an equal footing with out-of-state vendors who are not required to collect Wyoming's sales tax. Please note there are some out of state vendors that are required to collect the Wyoming sales tax. Those purchases would not be subject to the use tax. Consumers making purchases outside the state must pay use tax if:

1. No sales tax is paid at the time of purchase. For example, on a retail purchase of tangible personal property made in a state which does not impose a sales tax such as Montana or on an internet purchase, and the property is destined for storage, use or consumption in Wyoming, use tax is due at the rate in effect in the county of destination.
2. If the sales tax paid to another state was at a lesser tax rate than the rate in effect in the Wyoming county of usage. For example, a purchaser pays 4% sales tax on a retail purchase of tangible personal property in a state other than Wyoming. The use tax rate in effect in the purchaser's county is 6%, thus purchaser owes 2% use

tax to Wyoming. Purchaser must remit this use tax amount directly to the Excise Tax Division of the Department of Revenue in Cheyenne.

Who must license as a vendor?

Any person who meets the definition of vendor as defined in W.S. 39-16-101(a)(x) must license to collect and remit sales tax. A vendor is described in the statutes as:

“Vendor” means any person engaged in the business of selling at retail or wholesale tangible personal property, having or maintaining within this state, directly or by any subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agents operating or soliciting sales or advertising within this state under the authority of the vendor or its subsidiary, regardless of whether the place of business or agent is located in the state permanently or temporarily or whether the vendor or subsidiary is qualified to do business within this state. “Vendor” also includes every person who engages in regular or systematic solicitation by three (3) or more separate transmittances of an advertisement or advertisements in any twelve (12) month period in a consumer market in this state by the distribution of catalogs, periodicals, advertising flyers, or other advertising, or by means of print, radio, television or other electronic media, by mail, telegraph, telephone, computer data base, cable, optic, microwave, satellite or other communication system for the purpose of effecting retail sales of tangible personal property.

Basically anyone making sales in the State of Wyoming must license with the state as long as they have a physical presence in Wyoming. If you have a question regarding whether your business has physical presence in Wyoming please contact Taxpayer Services and they will issue a formal ruling based on your particular circumstances.

How do I license as a vendor?

To license as a vendor in Wyoming you must apply for a Wyoming Sales/Use Tax License for each business location in Wyoming. The application for the license is available on our website at <http://revenue.state.wy.us>. You can also contact the department at (307) 777-5200 and request an application be mailed to you. We also have field representatives located in several areas of the state that could supply you with an application. See the list of addresses and phone numbers on page 5.

You must have received your Wyoming Sales/Use Tax License prior to conducting business in Wyoming.

The application must be completed in full and returned to the Cheyenne office with the \$60.00 licensing fee. If you have questions while completing the application, please contact this office at the number listed above or your local field representative’s office. Once the application is received, your license number should be issued within ten working days. The issuance of your license will be delayed if your application is not completed in full.

If you apply for a sales/use tax license as a Corporation, Limited Liability Company, Limited Partnership, or Limited Liability Partnership and your business is located in Wyoming, you must register with the Office of the Secretary of State prior to applying for your sales/use tax license. Contact the Corporations Division at (307) 777-7311 or electronically at corporations@state.wy.us. The Department of Revenue will not issue a sales/use tax license in the ownerships listed above if you have not registered with the Office of the Secretary of State, or you are not in good standing with the same, or if you are delinquent with the same. Should you apply for a sales/use tax license in the ownership of a Corporation, Limited Liability Company, or a Limited Liability Partnership you must attach a complete list of officers, members, and/or partners.

If your business has multiple locations in the state, under the same ownership, you may request to file a consolidated return. On this return you report sales from all locations on one return. However, please note that each business location must have a separate license. Once you receive your license you must place it in a conspicuous place in your business.

How do I collect and remit sales/use tax?

Determining the proper rate to charge

The Wyoming Statutes require sales tax to be collected on any sales of tangible personal property and for the sale of specifically identified taxable services in this state. We will first address sales of tangible personal property followed by sale of services. A sale is deemed to have occurred when “title or possession” pass for consideration. In determining the appropriate tax rate to charge you must determine where “title” to the property or “possession” of the property passes from the seller to the buyer.

The time and place of sale shall determine the applicable tax rate to charge on your sales. Any sales that are made at the vendor’s business location are taxed at the rate in effect in the county of the vendor. If the vendor is required as part of the sales transaction to ship the property sold to the purchaser located in another county of Wyoming the appropriate tax to be charged is the tax rate in effect in the county of the purchaser. If the property is required to be shipped by the vendor to a location outside the state of Wyoming, sales tax is not due. The state of Wyoming views this as an interstate sale and is subject to the applicable taxes in the state where the property is destined.

For services performed for consideration the rate in effect in the county where the services are physically performed shall be the applicable rate to charge.

The determination of the appropriate rate to charge is critical to the accurate collection of sales tax. If you are unsure of the appropriate rate to collect please contact us at the Excise Tax Division for clarification.

Collecting the tax

In short, sales tax is a tax imposed on retail sales of tangible personal property and certain services, and is collected by the vendor who makes the retail sale (see section “WHAT IS

TAXABLE” for detail on taxable transactions). The only exception to this general rule is the sale of cars, trucks and trailers. The county treasurer collects sales tax on the sale of a car, truck or trailer at the time of first registration by the new owner. The sales tax is an amount collected in addition to a vendor’s sales price. The tax can be calculated in two ways, depending on whether the price presented to the purchaser includes the sales tax or not.

When the price excludes sales tax

The tax is calculated by multiplying the sales price by the tax rate in effect in the county of delivery. For example, in a county with a 5% sales tax rate, a sales price of \$145.00 (excluding sales tax) amounts to \$7.25 in sales tax. The vendor will collect a total of \$152.25, of which \$7.25 is forwarded to the Department of Revenue. Please see illustration below:

Tax Calculation	Total Charge Calculation
Sales Price: \$145.00	Sales Price: \$145.00
Tax Rate \times .05	Sales Tax : $+$ 7.25
<u>Sales Tax</u> = \$7.25	<u>Total</u> = \$152.25

Sales tax collected by vendors must be separately stated on invoices when the tax is excluded from the sales price.

When the price includes sales tax

The tax is calculated by first identifying the sales price excluding tax, and then subtracting it from the total amount collected. To find the price excluding tax, the vendor must divide the amount collected by one hundred percent plus the tax rate in effect in the county of delivery. For example, in a county with a 5% sales tax rate, a price of \$152.25 (including sales tax) amounts to \$7.25 in sales tax. The vendor will collect a total of \$152.25, of which \$7.25 is forwarded to the Department of Revenue. Please see illustration below:

Sales Price Excluding Tax:	<u>Total Charged:</u>	\$152.25			
	1 + Tax rate	=1.05	=	\$145.00	
Sales Tax Collected:	\$152.25 - \$145.00	=\$7.25			

Sales tax collected by vendors that includes the tax in the sales price on invoices or receipts or the invoice must state that the price is inclusive of sales tax.

Remitting the Tax

All licensed vendors are required to file a tax return based on their established filing frequency whether or not there is a tax liability due. If no sales have been made during the filing period and no tax was collected the vendor must file a tax return reflecting zero sales and zero tax collected.

Which form do I use?

Sales tax collected by licensed vendors is remitted to the Department of Revenue via Forms 10 and 11 sales/use tax returns and Form 12 farm implement return. These forms are preprinted with the vendor's business name (dba), ownership, address, license number, filing period, and due date. A barcode on the form identifies the particular filing. The returns are mailed 30 days prior to the due date of the return. Should you not receive your original return or it is misplaced or destroyed please contact your service region for a replacement return prior to the due date. Please understand that as a vendor you are required to file your return timely. Not receiving a return does not excuse you of the liability. You must contact the department for a replacement form.

Form 10: For licensed vendors with one location in the State, lodging vendors regardless of the number of locations within the state, and out-of-state vendors who ship into the State.

Form 11: For vendors with multiple locations within the State, a consolidated return.

Form 12: For vendors who sell farm implements, also must file form 10 or form 11.

Please follow the directions on the back of the forms marked "Taxpayer Copy" when completing the return.

Internet filing

The Excise Tax Division offers an internet filing option for vendors who have access to the internet and want to avoid the paperwork associated with paper returns and checks. Vendors who want to file their returns over the internet should contact the Excise Tax Division and request an internet filing agreement.

How often do I file my return?

The estimated sales volume you declare on your Wyoming Sales/Use Tax License Application will initially determine your filing frequency. The sales volume will be used to calculate the tax amount you are likely to collect each month.

Quarterly filing
\$0.00 - \$150.00 in collected tax per month

Monthly filing
\$150.00 – up in collected tax per month

Your filing frequency will change if your taxable sales increase or decrease significantly.

Use tax is reported on Forms 10, 11, 14 and 15 as follows:

- Form 10:** If you have a physical location within the state, report use tax on line seven (7). (license starts with the county designator “01” through “23”.)
- Form 11:** Please use section 4B to report use tax.
- Form 14** Designated for remittance of consumer use tax.
- Form 15:** If your physical location is outside the state (your license starts with a “24”) and you make purchases involving use tax (the purchase was made outside the state and was brought into a Wyoming county) you must request a Form 15 to report your use tax. This ensures proper distribution of the tax.

What is taxable?

Wyoming Statute 39-15-103, imposes the sales tax to the *sales price paid* in the following transactions in all but one situation. The exception is for leases where the sales tax applies to the *gross rental paid*. The following transactions are taxable unless a specific exemption found at W.S. 39-15-105 offsets the taxable event or the purchaser provides a copy of their direct pay permit. Details on documentation for exemptions and direct pay authority are addressed later. Our statutes are found at: <http://legisweb.state.wy.us>

The Taxable Events

- All *retail* sales of tangible personal property in Wyoming. (*Includes cigarettes, other tobacco products, and alcoholic beverages*).
- Leases or contracts transferring possession of tangible personal property in Wyoming.
- *Intrastate* telephone, two way mobile telecommunications, and telegraph services and associated equipment.
- *Intrastate* transportation of passengers.
- Gas, electricity, or heat for domestic, industrial, or commercial use.
- Meals and cover charges where meals are regularly served to the public.
- Lodging services for transient guests.
- Admissions to places of amusement, entertainment, recreation, games, or athletic events.
- Services, which repair, alter, or improve tangible personal property.
- Services at oil and gas fields as set forth in W.S. 39-15-103(a)(i)(K).
- Motor vehicles, house trailers, trailer coaches, trailers, or semi trailers.
- Computer hardware and system software.

Our rules define “tangible personal property” as “. . . property which is neither intangible nor real property. Personal property which may be seen, weighed, measured, felt, touched or which is in any other manner perceptible to the senses.” *Wy Dept of Rev Rules, Chap 2, Sec. 3(s)*.

Please note that we are continually developing and revising tax publications known as “Tax Pubs” that clarify taxability and exemption issues in our statutes. Our tax pubs are found at: <http://revenue.state.wy.us>

Sales tax applies to all taxable admissions, services or retail sales of tangible personal property unless the purchaser provides the vendor an Exemption Certificate (ETS Form 101) or a Direct Pay Permit at the time of purchase. **Vendors are liable for the sales tax on any sale that is not documented by the purchaser as exempt or by direct pay authority.** Exemption Certificates are available from the Department of Revenue or can be downloaded from our web site at: : <http://revenue.state.wy.us>

□ *What is not taxable (Exemptions)?*

Wyoming Statute 39-15-105 lists those sales and leases that are exempt from sales tax. Please note that exemptions are construed narrowly. Exemptions are legislative acts of grace from the normal rule of taxability. It is the responsibility of the purchaser to be certain an exemption is available. It is the responsibility of the vendor to be certain that the purchaser’s exemption is documented. By law, vendors must retain copies of exemption certificates and direct pay permits for a period of three years from the date of the transaction for audit purposes.

A brief overview of the sales tax exemptions in Wyoming follows. This overview is not intended to be a substitute for the full text of the sales tax exemption statute W.S. 39-15-105.

- Sales that the state of Wyoming is prohibited from taxing under laws or constitutions of the United States or Wyoming.
- Interstate transportation of freight or passengers.
- Sales of railroad rolling stock, aircraft purchased by interstate air carriers and large trucks and trailers, in excess of 10,000 lbs G.V.W. by those holding a valid interstate carrier permit or operating under exemption clauses in federal law.
- Leases of motor vehicles where the operator is operating under a valid interstate authority or permit.
- Sales to Wyoming joint apprenticeship and training programs approved by the U.S. Department of Labor.
- Sales of food purchased with food stamps.
- Sales of tangible personal property used in manufacturing, processing or compounding which becomes an ingredient or component of the item manufactured, processed or compounded. This includes associated containers, labels and shipping cases.
- Sales of Livestock, feed 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.
- Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants.

- Sales of power or fuel to one engaged in manufacturing, processing or agriculture when the same is consumed in such.
- Sales of power or fuel to a person engaged in the transportation business when the same is consumed in generating motive power for actual transportation purposes.
- Wholesale sales made to a licensed retailer held in inventory for resale.
- Sales of fuel for use as boiler fuel in the production of electricity.
- Sales to the state of Wyoming or its political subdivisions.
- Sales made to religious or charitable organizations including nonprofit organizations providing meals or services to senior citizens for the regular functions and activities of the same.
- Occasional sales made by religious and charitable organizations for fund raising purposes for the regular functions and activities of the same.
- Sales to a joint powers board created as such by Wyoming law.
- Sales price of admission to and user fees for county or municipal owned recreation facilities such as swimming pools, athletic facilities and recreation centers.
- Labor or service charges, including transportation and travel, for the repair, alteration or improvement of real or tangible personal property owned by, or incorporated into projects under contract with the state of Wyoming, its political subdivisions, irrigation districts and weed and pest districts.
- Sales to an irrigation district created as such by Wyoming law.
- Sales to a weed and pest control district created as such by Wyoming law.
- Sales of transportable homes after the tax has been paid once.
- Alternatively taxed gasoline and diesel fuels.
- Intrastate transportation by public utility or others of sick, injured or deceased persons by ambulance or hearse.
- Sales of prescription drugs for human relief, insulin for human relief and the syringe, needle or device necessary to administer insulin, oxygen, oxygen concentrators for medical use, blood plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses.
- Sales of noncapitalized equipment and disposable supplies which are used by doctors and dentists in direct patient care.
- Sales of water delivered by pipeline or truck.
- Interstate or intrastate transportation of drilling rigs to or away from well sites and the loading, unloading, assembly or disassembly of the same.
- A person regularly engaged in the business of making loans or a supervised financial institution that forecloses a lien or repossesses a motor vehicle on which it has filed a lien is not liable for sales or use tax, penalties or interest due for such vehicle.
- Intrastate transportation of employees, freight or property.
- Sales of services of professional engineers, geologists charges by contractors for the drilling of any oil or gas well, the deepening of any well previously drilled or for the drilling of stratigraphic test or core holes for the sole purpose of obtaining geologic information.
- Sales of school annuals.
- Sales of newspapers.
- Sales of carbon dioxide and other gases used in tertiary production.

- Sales of lodging services provided by guides or outfitters for sleeping accommodations are subject to sales tax, but not subject to the lodging tax imposed by Wyoming law.
- The sale or lease of any aircraft and the tangible personal property affixed or attached as a component part of the aircraft, so long as, the aircraft is used in a *scheduled interstate federal aviation administration air carrier operation*.

In summary, Wyoming law contains thirteen (13) sales tax imposed statutes and thirty-seven (37) sales tax exemptions. Of the thirty-seven (37) sales tax exemptions we list the nineteen most frequently claimed exemptions on the Exemption Certificate (ETS Form 101). Please note that the box for exemption number twenty (20) is for “Other” and asks that the purchaser specify the exemption. This space is for an exemption from the list above which is not otherwise listed on the Exemption Certificate.

How do I document exempt sales?

To properly document an exempt sale you must obtain from your purchaser one of the following:

1. A properly completed Exemption Certificate (ETS Form 101), and if applicable, a letter of authority to purchase sales/use tax exempt for items marked with an asterisk on the ETS Form 101 (i.e. religious/charitable organizations), or
2. A direct pay permit. A direct pay permit looks like a sales tax license. These permits allow the purchaser to pay applicable Wyoming sales tax directly to the department rather than to the selling vendor from whom purchases are made. Such permits are available to purchasers making \$5,000,000 or more in purchases per calendar year. Eligible businesses must apply and be approved direct pay status by the department director.

In the absence of either of these documents you must charge sales tax on the transaction(s).

How do I get a refund for taxes over remitted?

A refund of over remitted taxes must be requested within three (3) years of the date the taxes were due.

An over remittance can come about two ways: 1) A vendor discovers that they have over reported sales for a specific month, or 2) a customer returned an item they had purchased prior to the current month.

In either case the return for the time period the sales were over reported, or for the time period the original sales transaction of the item being returned was reported, must be amended. By amending the return you will reduce the amount of sales made and tax owed, thereby creating a credit on your account.

You must either call or write the Excise Tax Division to request a Wyoming Sales/Use tax return for the reporting period you need to amend. The amended return must be completed in its entirety and must reflect the amended figures. Please make sure your calculations are correct, as the figures reported on the amended return will replace all figures reported on the original return. Please write “Amended” at the top center of the form under “Wyoming Vendor Sales/Use Tax Return”.

Once the amended return is received and processed, you will receive a credit notice. Thereafter, a credit will be available for use on a current return or refunded within ninety (90) days of the vendor’s written request. The quickest way to utilize the credit is to apply the credit to your next return on the adjustments line. If you wish to have the money refunded to you directly, please write to the department requesting the refund with the amended returns. To support your figures, you are required to keep backup documentation for three years from the date you submitted the amended return.

How do I report changes in my business?

Generally, any changes in your business structure must be reported to the Department of Revenue. This avoids future problems and potential liabilities. Depending on the type of change different actions must be taken. The following business changes require the prescribed action:

Mailing address change

This change can be accomplished one of three ways:

- Note the change on the bottom of your next return in the designated boxes.
- Fax a notification signed by the owner to (307) 777-3632 stating the license number, date of change, and the new mailing address.
- Mail a letter signed by the owner stating the license number, date of change and the new mailing address.

Location address change

Business relocates within same county

This change can be accomplished one of three ways:

- Note the change on the bottom of your next return in the designated boxes.
- Fax a notification signed by the owner to (307) 777-3632 stating the license number, date of change and the new location address.
- Mail a letter signed by the owner stating the license number, date of change and the new location address.

Business relocates to a different county

Moving your business from one county to another **requires re-licensing in the new county and canceling your current license.** The steps are as follows:

- Note the change of “business location” on the bottom of your next return in the designated boxes.

- Fax a notification signed by the owner to (307) 777-3632 stating the license number, date of change and the new location address.
- Mail a letter signed by the owner stating the license number, date of change and the new location address.
- You must complete a new application for licensing in the new county and pay the \$60.00 non-refundable fee.
- You must cancel your existing license as of the date of the new application. See instructions for “cancellation of license” on page 18.

Adding a new business location

Each business location must have a separate license. Please refer to section “How do I license as a vendor?”

Ownership change

Ownership changes can occur one of several ways as follows:

Sale of the business: You will need to note this information on the bottom of your current return in the designated area. It is important that we are notified of the new owner(s). You may also fax or mail us the information. We will cancel your license as of the date you entered on that return, the fax or the mailed notice. We will mail the new owner(s) an application if they have not already applied for a license.

Change of partners in a simple partnership: A simple partnership consists of two or more people. When a partner leaves a partnership, it is dissolved and you must cancel the current license and re-license with the names of the new and/or remaining partners. Re-licensing incurs payment of the \$60.00 non-refundable fee.

If a partnership is reorganized as a different type of entity, the partnership is dissolved and you must cancel the current license and re-license under the new ownership. Re-licensing incurs payment of the \$60.00 non-refundable fee.

A partnership does not survive the death of a partner. You must notify us and apply for a new license under the new ownership. Upon receipt of the death certificate, the \$60.00 licensing fee will be waived.

Should the partners fail to notify the department of a change in the partnership and fail to comply with the sales/use tax statutes, the partners will be held liable. This could include a lien, referral to the external collection agency, and/or legal action. All of the efforts to collect the debt will be directed toward each partner listed on the current license.

Changes in LLC’s and Corporations or other legal entities: You must notify us when officers or members change. The business does not need to be re-licensed, as the ownership remains the same. However, if your Federal Tax Identification Number (FEIN) changes, you must re-license under the new ownership. See section “Who must license as a vendor?” on page 7.

Acquiring a liquor license

When you apply for a liquor license, you must list the business ownership and Doing Business As (dba) exactly as it appears on your current sales tax license. If you do not currently have a sales tax license but are making application for one you must insure the ownership and dba are identical on both applications.

Changes in taxable sales

The department shall assign vendors a filing frequency at the time of licensing. Filing frequency assigned by the department shall be monthly or quarterly. Filing frequency may be changed by the department based on the volume of sales/use tax collected and other criteria as established in policy and procedure guidelines. Any vendors with a quarterly filing frequency must notify the department if during any calendar quarter they collect over \$600 in sales/use tax.

Informational changes

The following changes require information updates to the department:

- Contact person
- Types of items you sell or services you provide
- Phone numbers
- Tax preparer
- Mailing address changes
- Physical location of the business

The path to compliance

These are the steps that each vendor should take to ensure they stay on the path to compliance with the Wyoming Department of Revenue.

Step 1. File and pay all tax returns timely.

- Returns are mailed by the first week of the month the taxes are due. If you have not received your return by the 15th of the month, please call the department so we can mail a duplicate return.
- Monthly Filers: Due on or before the last day of the month following the month the sales/purchases were made.
- Quarterly Filers: Due on or before the last day of the month following the quarter the sales/purchases were made.

Note: If any of the above due dates fall on a weekend or legal holiday, the due date is the next business day.

Step 2. If your return is filed late.

- Pay the tax and all the penalties and interest due with the return (see instructions for calculating penalty and interest).
- Any billings received from the department need immediate attention.

Step 3. If you are unable to remit the taxes due:

- File the return(s) due so the true liability can be established on your account.
- Send a request for a payment plan application with the return(s) due.
- The department will file a lien on any business that receives a payment plan.

Step 4. Pay all payment plan payments and all current taxes by the due date.

Step 5. Please call the department if you have any questions or problems with your account. The number is (307) 777-5200.

If you are unable to follow these steps your account will be referred to the Delinquent Vendor Program.

How do I cancel my license?

Several situations **require** canceling your license:

- Moving your business out of state
- Moving to another county
- Sale of your business
- Closing the business
- Changes of business ownership

You must notify the Department of Revenue if you are canceling your sales tax license.

You can do so one of several ways:

- At the bottom of the page on your final return you complete the line that asks, “Has your business permanently closed or has your business changed ownership?” Enter the date of closure or change in ownership.
- You may fax the information to the Department of Revenue at (307) 777-3632. You will need to include the date of actual closure in your notification.
- On the web-site at <http://revenue.state.wy.us> you may print the form “Certificate of Discontinuance of Business” and complete and return the same. Should you not have access to the internet you can request it from the department of revenue or obtain a copy from your local field office.

☐ Definitions

For a complete list of definitions and full text of the same, please review our statutes and rules on our website. The following are selected definitions or condensed versions of the full text.

Sales tax definitions:

“Lodging service” means the provision of sleeping accommodations to transient guests and shall include the providing of sites for the placement of tents, campers, trailers, mobile homes or other mobile sleeping accommodations for the transient guests.

“Real property” means land and appurtenances, including structures affixed thereto. An article shall be considered real property if it is buried or embedded, or it is physically or constructively annexed to the real property and it is adapted to the use of the real property, and considering the purpose for which the annexation was made, one can reasonably infer that it was the intent of the annexing party to make the article a permanent part of the real property.

“Retail sale” means the sale of tangible personal property to a person for use and not for subsequent resale.

“Sale” means any transfer of title or possession in this state for a consideration...

“Sales price” means the consideration paid by the purchaser of tangible personal property excluding the actual trade-in value allowed on tangible personal property and manufacturer rebates for motor vehicle exchanged at the time of transaction, admissions or services which are subject to taxation as provided by this article and excluding any taxes imposed by the federal government or this article.

“Tangible personal property” means any property not real or intangible, and includes controlled substances as defined by W.S. 35-7-1002(a)(iv), which are not sold pursuant to a written prescription of or through a licensed practitioner.

“Taxpayer” means the purchaser of tangible personal property, admissions or services, which are subject to taxation under this article.

“Transient guest” means a guest who remains for less than thirty (30) continuous days.

“Vendor” means any person engaged in the business of selling at retail or wholesale tangible personal property, admissions, or services, which are subject to taxation under this article. “Vendor” includes a vehicle dealer as defined by W.S. 31-16-101(a)(xviii).

“Wholesale sale” means a sale of tangible personal property or services to a vendor for subsequent sale.

Use Tax Definitions:

“Retail sale” means the sale of tangible personal property to a person for storage, use or consumption and not for subsequent resale.

“Storage” means the keeping or retention in this state of tangible personal property purchased from a vendor for any purpose except for sale in the course of business or subsequent use outside the state.

“Use” means the exercise of any right or power over tangible personal property incident to ownership or by any transaction where possession is given by lease or contract.

Frequently asked questions

How do I calculate Sales/Use Tax, Penalty and Interest

To calculate sales or use tax you multiply the tax rate in effect in the county when and where the sales took place times the amount of sales.

Example: You sold \$753.00 worth of merchandise in Teton county, January 19, 2001 but did not report and pay the taxes until July 2001. Teton County’s tax rate is 6%.

\$753.00 Taxable sales
X 6% Tax Rate
\$ 45.18 Tax

To calculate the amount of penalty due for late payment of taxes multiply the tax due by 10%.

\$45.18 Tax Due
X 10% Late *payment* penalty
\$ 4.52 Late *payment* penalty due

To calculate the amount of late filing penalty owed.

\$10.00 For not filing by 2-28-2001
\$25.00 For not filing by 4-20-2001
\$35.00 Total late filing

The calculation of interest due on late remittance of taxes

The State Treasurer annually establishes the interest rate used to calculate interest on late remittance of taxes. This rate will be reflected on your notice as a daily interest rate. Use this rate to calculate the interest you owe. Multiply the daily rate by your tax due and multiply that result by the number of days your payment is late.

Example: For \$753.00 in sales made during the month of January 2001 the return and payment would be due by February 28, 2001. If you did not file your return or remittance until July 31, 2001, your January return would be one hundred fifty-two (152) days late. Please see illustrations below.

\$ 45.18	Tax Due
x <u>.000348</u>	Daily interest rate
\$.0157	Interest due for one (1) day
x <u>152</u>	Number of days payment is late
\$ 2.39	Interest due

Therefore on taxes due on the \$753.00 sale made during the month of January 2001 but not reported or paid until July 31, 2001 you owe:

\$45.18	Taxes
\$ 4.52	Penalty for late <i>payment</i>
\$35.00	Penalty for late <i>filing</i>
<u>\$ 2.39</u>	Interest (for 152 days)
\$87.09	Total Due

When does the department mail my return?

Sales tax returns are mailed approximately 30 days prior to the due date of the return.

How do I amend a return?

Contact your local field office or the Cheyenne office to request a new return for the period(s) you wish to amend. Only returns with due dates within three years of the amendment’s postmark date can be accepted.

What happens if my return is rejected?

A rejection notice will be sent to you shortly after we receive your improperly completed return. The notification will explain why the return was not accepted. A new return will be enclosed. If a payment was sent with the original return it will be in pending status with the department awaiting the corrected return. Complete the new return in its entirety and resubmit it within 15 days of the notice. Please ensure that all information is correct and sign the return.

How is my filing frequency determined?

The estimated sales volume you declare on your Wyoming Sales/Use Tax License Application will initially determine your filing frequency. This is used to calculate the tax amount you are likely to collect each month.

Quarterly filing

\$0.00 - \$150.00 in collected tax per month

Monthly filing

\$150.00 – up in collected tax per month

How do I request an extension of the due date?

The department may grant extensions of filing due date under limitations specified in statutes W.S. 39-15-107(a)(i) and W.S. 39-16-107(a)(iii) if extenuating circumstances exist which prevent the filer from filing in a timely manner. Requests for extension shall be made in writing to the Excise Division Administrator and must thoroughly explain the reason for the request. All requests must include an authorized signature and vendor license number.

How do I request a penalty waiver?

Penalties can be waived in extenuating circumstances. Make your request in writing to the Excise Division Administrator explaining the circumstances supporting your request. All requests must include an authorized signature and vendor license number.

How can I file my returns via the Internet?

Contact the department at 307-777-5200 to obtain the Web Filing Agreement. Once we receive the signed agreement, you will receive confirmation and instructions on Internet filing.

What are the procedures to wire a payment?

Give the following information to your bank:

Remit to: American National Bank of Cheyenne

ABA # 107000071

Checking Account # 0120927

The wire must reference the remitter's name, sales tax license number, and list the payee as Wyoming Department of Revenue.

Do you accept credit card payments?

Not currently.

What is the penalty for remitting an NSF check?

The initial penalty for issuing a check with insufficient funds is \$30.00. If the sum of the check's face amount and the \$30.00 penalty and interest is not paid within 30 days of notification, the amount due is three times the face value of the check or \$100.00

whichever is greater in addition to the \$30.00 fee. In addition to the fee for the NSF check penalty and interest will accrue on the unpaid balance of your account.

When am I required to obtain an exemption certificate from my purchaser(s)?

At the time of a sales transaction you, as a vendor, are required to obtain the Exemption Certificate from any and all purchasers claiming a tax exemption. There is a complete listing of the valid exemptions on page 10 through 12 of this manual. The certificate documents why tax was not collected on a specific sale. Review the form instructions and ensure that the purchaser completes all applicable fields and signs the certificate. **To be considered valid the certificate must be completed and signed.**

How do I use the Exemption Certificate, ETS 101?

As a purchaser, you will have to provide your suppliers with an Exemption Certificate in order to declare any tax exemption available to your transactions. Note that the Exemption Certificate cannot be used for goods you are purchasing for your own consumption. Also note that you are not allowed to claim an exemption for another company or entity. For example if you are doing work for an exempt organization only the purchases of that organization are exempt. Your purchases, though intended for use by the exempt organization, would not be exempt.

What do I do if the customer claims to be exempt, or refuses to pay the tax?

If a customer claims to be exempt from paying the tax, provide an exemption certificate and ask the customer to complete it. If the customer chooses not to complete the certificate, the tax is due. Understand that both parties to the transaction are equally liable for payment of a legally imposed sales tax. Refusal of the customer to pay the sales tax due on a taxable transaction does not relieve the seller from the liability.

What do I use as my exemption number?

The department does not issue exemption numbers per se. Your sales tax license number must be listed on an ETS 101 Exemption Certificate in order to claim a purchase for resale. Please note, there are some governmental entities that will not have a license number or Revenue Identification Number (RID) but are availed of the exemption for political subdivisions of the state of Wyoming.

Do you have a toll free number?

Not currently. Please call our main line at (307) 777-5200.

□ Taxpayer Rights

W.S. 39-11-102. Administration; Confidentiality; Department Of Revenue

- (a) Taxpayer rights. The following provisions shall apply to this act:
 - (i) The department shall publish and make available a list of taxpayer rights in the area of state tax administration and collection, written in plain language, which includes the following rights:
 - (A) A right to taxpayer information services including a location where taxpayers may request copies of public records or obtain explanations of billings and information about their rights and responsibilities;
 - (B) A right to assurance that no employee of the state shall receive a bonus, be promoted or in any way rewarded on the basis of the amount of assessments or collections from taxpayers;
 - (C) A right to confidentiality as to records protected against disclosure by statute;
 - (D) A right, if a tax has accrued penalty and interest because the taxpayer relied on erroneous written information or written answers from the state, that the penalty and interest shall not be assessed, provided that the pertinent facts and circumstances disclosed by the taxpayer were substantially correct and complete;
 - (E) A right to enter into installment payment agreements on tax assessments for tax liabilities where repayment requirements are met and where payment in a lump sum would cause severe inconvenience to the taxpayer;
 - (F) A right to assessment notices that describe in plain terms the basis for assessments and describe the procedures for appeal.
 - (ii) Any taxpayer may bring an action to enjoin any violation of the rights provided by paragraph (i) of this subsection. The list of taxpayer rights and enforcement provisions provided in this section are supplemental to other rights provided by law.