Instructions For Filing Your Wyoming Sales/Use Tax Return ETS Form 10

[Visit our home page at http://revenue.state.wy.us for more information]

Who must file a sales/use tax return? Every person legally classified as a vendor must be licensed and must collect sales and use tax.

When must I file my sales/use tax return and payment? Returns and payments must be postmarked on or before the last day of the month following the reporting period (month, quarter, annual) to avoid the application of penalty and interest. A return *must be filed* even if no taxable sales were made during the reporting period.

Where do I send my sales/use tax return and payment? Send your return and payment to the Department of Revenue, Excise Tax Division, 122 W. 25th St., Cheyenne, WY 82002-0110. Returns should be mailed in the return envelope provided by the Department of Revenue.

Guidelines for completing the return: We use computerized character recognition to capture information from your tax return for entry into our tax processing system. To insure accuracy in processing your return please note the following:

A. *USE BLACK INK to handprint all information on the return. DO NOT USE punctuation, i.e., decimal, commas, dollar signs.*

B. *Example of completed number box:* ***Do This:*** **23576.80** *NOT THIS:* $ 23,576.8Ø

C. *If you are filing a "No Sales Return", please make sure you put a "0" on lines 1, 2, 3, 4E, 8 and 10. Do not write the words "NO SALES" or "NONE" anywhere on the face of the return.*

D. *Be sure to sign and date the return. Do not change or alter any pre-printed information on this return. Use the correct return for the period being reported. To amend a return please contact the Department to obtain a correct form for that reporting period.*

Line 1: Enter the total amount of ***all*** sales, leases, rentals, and services made by your business for the reporting period. *Do not include the amount of sales tax collected.* Include sales made to yourself. This includes all ***in-state*** inventory purchases that were used/consumed by you.

Line 2: Enter total deductions for the reporting period. (See worksheet for list of allowable deductions.)

Line 3: Subtract line 2 from line 1 and enter result here. This is your net sales subject to sales tax.

Section 4: Use this section to itemize sales and use tax to the county where the sale or delivery took place.

Columns 4B: Enter the amount of sales subject to sales tax for each county where sales occurred, excluding lodging sales. **(Note: Columns 4B and line 5 must total back to the amount shown on line 3.)**

Columns 4D: Multiply the amount in Column **4B** by the rate provided in Column **4C** and enter result here. Repeat this step for each county where sales occurred.

Line 4E: Add all Column **4D totals** and enter result here.

Line 5: Enter the total amount of lodging service sales in the first box. Multiply the first box total by the lodging tax rate in the second box and enter the result on line 5.

Line 6: Enter the total amount of excess tax collected on sales for this period. Excess tax is tax which is collected in error (not really due) but was not refunded to the taxpayer at the time of purchase.

Line 7: In the first box enter the total amount of purchases of tangible personal property made out of state, where sales tax was not paid in the state of purchase, for consumption by your business in Wyoming. Multiply this amount by the tax rate shown in the second box and enter the result on line 7. This is the total amount of use tax due.

Line 8: Add lines **4E** through line **7** and enter result here.

Line 9: Enter total adjustments here (use worksheet to calculate).

Line 10: Add lines **8** and **9** and enter result here. This is your total tax liability for this period.

- **Sign and date the return and provide a daytime telephone number.**
- **Report any mailing or location address changes in the area provided.**
- **If business is permanently closed, please indicate on the bottom of the return.**
- **Ownership change, please provide the name and address of new owner(s).**