

Any purchaser requesting tax-free purchases of tangible personal property or tax free services for any reason must complete this form for the seller, unless the Department of Revenue has issued the purchaser a direct pay permit. The seller must make sure that all information is complete on the form before accepting it. Failure to obtain a properly completed Exemption Certificate at the time of the transaction may result in the seller being held liable for all sales tax not collected. This form may be used by out of state vendors making purchases for resale from a Wyoming business. Please attach a copy of out of state business license, registration, or resale certificate to this form.

Purchases For Resale:

1. All purchases of tangible personal property or taxable services which are to be re-sold and/or held in the vendor's inventory pending sale are purchases for resale if you are a licensed wholesale or retail vendor.

Purchases By Commercial Agricultural Producers:

2. To be checked if purchasing any tractor or other machinery designed or adapted and used exclusively for agricultural operations.
3. To be checked if the livestock purchase is to be used for resale or breeding.
4. To be checked if power or fuel is used directly in agriculture, for example, power to operate irrigation pumps, run milking machines, diesel used in tractors, mowers, and similar farm or ranch machinery used only for the operation of farm or ranch equipment.
5. To be checked if the purchase of feed is to be used in the commercial feeding of livestock which are to be sold or for the purchase of seeds, roots, bulbs, small plants, and fertilizer to be applied to the earth for commercial crop growing.

Purchases Of Rolling Stock:

6. Purchaser must provide a copy of the Interstate Commerce permit or certificate that was received from the Federal Government identifying the purchaser's U. S. DOT number and/or M.C. number, and a copy of a document verifying current insurance coverage.

Purchases Made By Persons Engaged In Manufacturing, Processing, Compounding, and Transportation:

7. To be checked if the tangible personal property is necessarily used or consumed in manufacturing, processing and the property becomes an ingredient or component of the final property or if purchase is for containers, labels, or shipping cases used for tangible personal property manufactured or processed.
8. To be checked if purchase is for power or fuel used in the business of manufacturing or processing when the same is consumed directly in manufacturing or processing and must be metered, stored, or separately accounted for to distinguish it from non-exempt power and fuel.
9. To be checked if purchase is made by a Wyoming manufacturer classified by the department under the NAICS code manufacturing sector 31-33.
10. To be checked if purchase of power or fuel is made by a person engaged in the business of transportation when the power or fuel is used in generating motive power for actual transportation purposes.
11. To be checked if purchase of fuel is for use as boiler fuel in the production of electricity.

Purchases Made By Exempt Organizations:

12. To be checked if purchase is made by a religious or charitable organization. **NOTE: Purchaser must present a letter of authority issued by the Department prior to making exempt purchases.**
13. To be checked if purchase is made by a non-profit organization providing meals or services to senior citizens. **NOTE: Purchaser must present a letter of authority issued by the Department prior to making exempt purchases.**
14. To be checked if purchase is made by the United States Government.
15. To be checked if purchase is made by the State of Wyoming or its political subdivisions such as Counties, Cities, Towns, or Municipalities.
16. To be checked if purchase is made by a Wyoming Joint Apprenticeship Training Programs.
17. To be checked if purchase is made by a Wyoming Joint Powers Board.
18. To be checked if purchase is made by an Irrigation District created under W.S. 41-7-201 through W.S. 41-7-210.
19. To be checked if purchase is made by a Weed and Pest District.

Purchases Made By Special Groups:

20. Purchases made by Native Americans who live on the Wind River Indian Reservation and are enrolled members of one of the two tribes residing on the Wind River Indian Reservation are exempt the payment of sales tax if purchases are made on the Wind River Indian Reservation. **Note: Purchases made by Native Americans off the Wind River Reservation are taxable.**
21. Purchases of noncapitalized equipment and disposal supplies used in the direct care of patients by dentists or Medicare recognized health providers.
22. Please specify the type of exemption you are claiming if it is not mentioned in the exemptions listed above.

Note: Purchasers shall file a single exemption certificate with each selling vendor for exempt purchases. Exemption Certificates shall be retained in the selling vendor's records. Changes in name, ownership, nature of business, or any other change in business structure must be reported to the seller holding this certificate and to the Excise Tax Division of the Wyoming Department of Revenue at 122 West 25th Street, Cheyenne, WY 82002-0110. Failure to do so may result in this certificate being canceled.