

Wyoming Consumer Use Tax Return

Form 14



<input type="checkbox"/>	Department Use ONLY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Ownership RID:	Ownership Name:	This Tax Return MUST BE POSTMARKED on or before the following date to avoid late penalty and interest:
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Report Period:	through	PLEASE COMPLETE THIS FORM BY HAND - USE BLACK INK ONLY
MO DAY YR	MO DAY YR	

1. Gross purchases		
2. Total deductions		
3. Net taxable purchases		

4. Use Tax Due This Report Period:

Please write neatly inside the boxes!				4. Use Tax Due This Report Period:				Please write neatly inside the boxes!			
4A. County	Material/Supply Cost 4B.	X Tax Rate 4C.	= Use Tax Due 4D.	4A. County	Material/Supply Cost 4B.	X Tax Rate 4C.	= Use Tax Due 4D.				
Albany		6 %		Natrona		5 %					
Big Horn		5%		Niobrara		6 %					
Campbell		5.25%		Park		5 %					
Carbon		5%		Platte		5 %					
Converse		5 %		Sheridan		6 %					
Crook		6 %		Sublette		4 %					
Fremont		5 %		Sweetwater		6 %					
Goshen		5.25 %		Teton		6 %					
Hot Springs		5 %		Uinta		5 %					
Johnson		5 %		Washakie		5 %					
Laramie		6 %		Weston		5 %					
Lincoln		4 %									
				4E. Total USE tax due (Columns 4D):							

5. ----- (This Line is not used) -----

6. Additional Tax Due

7. Provide description of item(s) purchased _____

8. _____

9. TOTAL TAX DUE (Lines 4E + 6)

10. Adjustments (Mark one: P&I OR CREDIT)

11. TOTAL DUE (Lines 9 + 10) **PAY THIS AMOUNT**
TO AVOID PENALTY AND INTEREST YOU MUST PAY THE TAX BY THE END OF THE MONTH FOLLOWING THE MONTH OF PURCHASE.

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Eff. 07/01/2007

I declare, under penalty of perjury, that I have examined this return and to the best of my knowledge and belief it is correct and complete.

Authorized Signature _____ Title _____

Date: / / Phone No. () - _____

FEIN/SSN _____ If your address has changed, write in new address on this line: _____



Instructions For Filing Your Wyoming Consumer Use Tax Return - Form 14

Who must file a Consumer Use Tax Return? Consumers making purchases out of state who have:

- 1) paid no sales tax to that other state on those purchases, or
- 2) paid a lower sales tax rate than the applicable Wyoming county rate (county where delivery of the goods occurred).

When must I file my Consumer Use tax Return? Returns must be postmarked on or before the last day of the month following the month the goods were purchased (i.e. Goods purchased on January 20, 2001 - Return must be postmarked by February 28, 2001.)

Where do I send my Consumer Use tax Return? Returns must be signed and accompanied by a check or money order payable to the Department of Revenue, Excise Tax Division, 122 W. 25th St., Cheyenne, WY 82002-0110.

Line 1: Enter the total amount of your out of state purchases. (*Do not include the amount of sales paid on those purchases.*)

Line 2: Enter zero here. Deductions are not applicable to Consumer use tax transactions.

Line 3: Subtract line 2 from line 1 and enter result here. This is your taxable net purchase price.

Section 4: Use this section to itemize your purchases in the Wyoming counties where delivery or possession for use, storage or consumption occurred.

Columns 4B: Enter the purchase price totals for goods purchased out of state and bought into each Wyoming county. (*Do not include the amount of sales tax you paid to the other state for those goods.*)

Columns 4D: Multiply each amount shown in the Column 4B county lines by the tax rate shown for that county and enter the result in each Column 4D county line.

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

Line 6: Enter the total **additional tax due on purchases where another state's sales tax has been paid at a lesser tax rate than the rate in effect in the Wyoming county of usage.**

Lines 7 & 8: Please provide a description of the item(s) purchased.

Line 9: Enter the total from line 4E.

Line 10. Use this line to report adjustments as described below. Do not include sales tax paid to a supplier at the time of purchase. **Adjustments include:**

- Penalty for late filing (10% of the total use tax due Wyoming.);
- Interest for late filing (Rates are available on the DOR homepage at <http://revenue.wyoming.gov> or by calling the Department of Revenue at 307-777-5200. Field offices are also available in ten counties.);
- Credits previously established from over payment of tax and currently unused on your account. (Subtract this figure from line 9 and enter result on line 11.)

Line 11: Add lines 9 and 10 and enter total here. This is the total due for this reporting period.

Sign and date the return and provide a daytime telephone number.

Incomplete forms will be returned to you. Penalty and interest will be assessed on late filings.