

WSMGS WYOMING SALES TAX EXEMPTION PROCEDURE

Wyoming State Mineral and Gem Society Inc. qualifies for exemption from Wyoming sales/use tax under W.S. 39-15-105 and 39-16-105.

This exemption extends to all purchases by the Wyoming State Mineral and Gem Society (WSMGS) in and for the regular charitable functions and activities of the organization. Purchases by the WSMGS of services and tangible personal property used to provide benefits to WSMGS board members or authorized affiliated members, such as housing, clothing, transportation, food, etc., would not be exempt the Wyoming Sales tax.

This exemption does not extend to personal purchases made by WSMGS board members or WSMGS authorized affiliated members making purchases in behalf of the WSMGS Board, nor to contractors who may be performing for the organization. Purchases made by individual WSMGS board members or by authorized affiliated members of the WSMGS with later reimbursement by the WSMGS Board are subject to the tax.

A properly completed [Streamlined Sales Tax Agreement Certificate of Exemption](#) must be pre-authorized by the WSMGS Board and furnished to the seller at the time of purchase in order for the purchase to qualify as sales tax exempt by the State of Wyoming.

Members of the WSMGS who wish to make a purchase that is not subject to Wyoming sales tax must contact the WSMGS treasurer for an authorized "[Streamlined Sales Tax Agreement Certificate of Exemption](#)" form . The WSMGS Treasurer will provide a Certificate of Exemption Form that has sections #1, #3, #4, and #5 completed for the purchaser. It is understood that purchases made using this form support the WSMGS's stated purposes and objectives and that a copy of the purchase receipt must be furnished to the WSMGS treasurer.

WSMGS Purchaser's Instructions:

- 1. Check the box following #2 and then enter the identification number (#) listed on the seller's invoice / purchase order / receipt = #2 on Certificate of Exemption Form**
- 2. Fill out "Name of Seller" and "Seller's Address" = #3 on Certificate of Exemption form**
- 3. "Signature of Authorized Purchaser" and "Print Your Name" ,"Title"(as related to WSMGS), and "Date" = #6 on Certificate of Exemption form**
- 4. If purchase is paid for, a WSMGS check must be used at time of purchase. (Individuals who pay for a purchase in their name cannot be reimbursed). If purchase is charged to WSMGS, the bill must be sent immediately to the current WSMGS treasurer for payment.**
- 5. Seller receives the "original" Certificate of Exemption for their financial records. Purchaser should get a "copy" of the Certificate of Exemption and the sales receipt (minus WY sales tax) which are to be sent to the current WSMGS treasurer for their financial records.**

As a charitable **501(c)(3)** organization, the WSMGS Board's **occasional sales** for fund-raising purposes are also exempt from sales tax under W.S. 39-15-105 and 39-16-105. **The Wyoming Department of Revenue defines "occasional" sales as single events occurring four or fewer times in a calendar year.** However, if the WSMGS Board makes regular or routine sales for fund-raising purposes, such regular sales are not exempt from WY State Sales Tax. If such sales are made by the WSMGS Board, it is required to obtain a Wyoming Sales Use Tax license and to file regular tax returns with the Wyoming Department of Revenue for its sales. For example, if the WSMGS Board sponsors the annual Wyoming State Mineral and Gem Society and collects the income in behalf of the WSMGS, that money is exempt of Wyoming state sales tax.

The following is a sample copy of the **Streamlined Sales Tax Agreement Certificate of Exemption as it should be filled out by the WSMGS Treasurer prior to authorizing a WSMGS member to make purchases that are exempt from Wyoming state sales taxes.:**

Streamlined Sales and Use Tax Agreement **Certificate of Exemption**

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale. The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

*1. Check if you are attaching the Multi-state Supplemental form.

If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption. **WY**

*2. Check if this certificate is for a single purchase and enter the related invoice/purchase order

_____.

*3. Please Print:

Wyoming State Mineral and Gem Society, Inc

Name of purchaser

Business Address (**Current WSMGS Treasurer**)

City

State

Zip Code

Purchaser's Tax ID Number

NA

State of Issue

WY

Country of Issue

USA

If no Tax ID Number Enter one of the following

FEIN#

83-0335711

Driver's License Number/State Issued ID Number
State of Issue: Number

NA

Foreign Diplomat #

NA

Name of seller from whom you are purchasing, leasing or renting

Seller's address

City

State

Zip code

4. Type of business. Circle the number that describes your business

01 Accommodation and food services

02 Agricultural, forestry, fishing, hunting

03 Construction

04 Finance and insurance

05 Information, publishing and communications

06 Manufacturing

07 Mining

08 Real estate

09 Rental and leasing

10 Retail trade

11 Transportation and warehousing

12 Utilities

13 Wholesale trade

14 Business services

15 Professional services

16 Education and health-care services

17 Nonprofit organization

18 Government

19 Not a business

20 Other (explain) **Charitable Organization**

5. Reason for exemption. Circle the letter that identifies the reason for the exemption.

A Federal government (department) _____

H Agricultural production # _____

B State or local government (name) _____

I Industrial production/manufacturing # _____

C Tribal government (name) _____

J Direct pay permit # _____

D Foreign diplomat # _____

K Direct mail # _____

E Charitable organization # **XXXXXX** _____

L Other

(explain) _____

F Religious or educational organization # _____

G Resale # _____

*6. Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser

Print Name Here

Title

Date