



State of Wyoming
DEPARTMENT OF REVENUE

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April 13, 2018

Wyoming Wild Sheep Foundation
PO Box 666
Cody WY 82414-0666
RID#: 152318

Based on the information you have furnished this office, we find that the **Wyoming Wild Sheep Foundation** qualifies for exemption from Wyoming sales/use tax under W.S. 39-15-105 and W.S. 39-16-105. This exemption has been in effect and uninterrupted since April 27, 2001.

This exemption extends to *all purchases by the organization* in and for the regular *charitable functions* and activities of the organization. Purchases by the organization of services and tangible personal property used to provide benefits to members or employees, such as housing, clothing, transportation, food, etc., would not be exempt the tax.

As a charitable organization, your occasional sales for fund-raising purposes are also exempt from sales tax under W.S. 39-15-105 and W.S. 39-16-105. *However, if you make regular or routine sales for fund-raising purposes, such regular sales are not exempt. If such sales are made by your organization, you are required to obtain a Wyoming Sales/Use Tax license and file regular tax returns with this department for your sales.* If you have any questions about the classification of sales made by your organization, we urge you to submit written evidence of your activities and request a ruling.

This exemption does not extend to personal purchases made by employees or members of the organization or to contractors who may be performing for the organization. Purchases made by employees or members of the organization with later reimbursement by the organization are subject to the tax.

Please find the "Streamlined Sales Tax Agreement Certificate of Exemption" form and completion instructions on our website <http://revenue.wyo.gov> under the "Forms" tab. Please note a properly completed form includes the current information regarding the purchaser/buyer and seller/vendor in section 3; in section 4 - circle "17" for "Nonprofit organization"; and in section 5 - circle "E" for "Charitable organization" and enter your **Revenue Identification (RID) number which is 152318**. A properly completed Certificate of Exemption must be furnished to your suppliers not the Department of Revenue. The absence of this document would require your organization to pay sales tax on the purchase.

Finally, should there be a change in the condition of your organization (i.e. IRS designation, name, address, or charitable condition) you are required to notify the Department immediately to obtain a current determination. Should you have any questions on this or other sales/use tax matters, please contact the Department of Revenue at (307) 777-2459.

Sincerely,



Victoria Carter
Tax Examiner
Education and Taxability
Excise Tax Division



Terri Lucero
Manager
Education and Taxability
Excise Tax Division