

# Instructions For Filing Your Wyoming Sales Tax Return ETS Form 13

## Occasional Sales

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

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**Who must file a sales tax return?** Any person making occasional sales of tangible personal property that are subject to sales tax.

**When must I file my sales tax return?** Returns must be postmarked on or before the last day of the month following the month sales were made. Example: June 2001 sales would be due on or before July 31, 2001.

**Where do I send my sales 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. Returns should be mailed in the return envelope provided by the Department of Revenue.

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**Line 1:** Enter the total amount of all taxable sales, leases, rentals, and services made by your business for the reporting period (month sales were made). *Do not include the amount of sales tax collected.*

**Line 2:** Enter total deductions for the reporting period. (You may deduct sales made to individuals or companies who have a valid state sales/use tax license and have issued you a resale (exemption) certificate). In Wyoming, form ETS 101, is used for this purpose.

**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 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.

**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:** This Line is not used on this form.

**Line 6:** Enter the total amount of excess tax collected on sales for this period.

**Line 7:** This Line is not used on this form.

**Line 8:** This Line is not used of this form.

**Line 9:** Add lines 4E, and 6, . Enter the result here.

**Line 10:** Enter total adjustments here. If your return is late you would enter penalty and interest here.

Penalty for late filing: **10% of Line 9**

Interest is calculated by **multiplying line 9 X 12.314% divided by 365 X days late.**

Example: \$1000.00 of tax due on June 30, 2001 and paid on July 15, 2001 would be calculated as follows:

**\$1,000.00 X 12.314 divided by 365 X 15 days = \$5.06**

**Line 11:** Add lines 9 and 10 and enter resale here. This is your total tax liability for this period.

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