

State of Wyoming

# DEPARTMENT OF REVENUE

DAVE FREUDENTHAL, Governor  
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February 8, 2005

Berea College  
CPO Box 2206  
Berea, KY 40404


Based on the information you have furnished this office, we find that **Berea College**, qualifies for exemption from Wyoming sales/use tax under W.S. 39-15-105 and 39-16-105, 1998.


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 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, nor 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. Copies of this letter must be furnished to your suppliers along with the properly completed Certificate of Exemption. Please find enclosed an ETS Form 101, "Exemption Certificate". **Your revenue identification (RID) number is 185912.**

Sincerely,

  
Gwynne James  
Taxability Specialist  
Excise Tax Division

  
Robert C. Tompkins  
Taxpayer Services Manager  
Excise Tax Division



# Wyoming Sales Tax Exemption Certificate

(see back of this form for instructions)

Tax must be collected on all sales of tangible personal property or taxable services unless an Exemption Certificate or Direct Pay Permit is furnished. Read instructions on back of form before completing this Certificate.

Issued to (Seller):	Date Issued:
Street Address	City State Zip Code

To Be Completed By Purchaser: I, the undersigned, hereby certify that I am making an exempt purchase as follows:  
 Wyoming or Out of State Vendors sales/use tax license/registration number \_\_\_\_\_ Wyoming Non-licensed Rid 185912

My principal business or activity is Education

I claim an exemption for the following reason(s) (place an X in applicable box or boxes):

**Purchase For Resale:**

1. Purchases made for resale or taxable services for resale. (Licensed vendors only.)

**Purchase By Commercial Agricultural Producer:**

- 2. Purchase of farm implements.
- 3. Purchase of livestock kept for agricultural use or for resale or for profit, which includes, but is not limited to: horses, cattle, mules, asses, sheep, swine, llamas, bison, ostrich, emu, poultry, fish, and bees.
- 4. Purchase of power or fuel used directly in agriculture. Must be metered, stored, or separately accounted for to distinguish it from non-exempt power or fuel.
- 5. Purchase of feeds used in commercial feeding of livestock for marketing purposes. Also includes seeds, roots, bulbs, small plants, and fertilizer planted or applied to land, the products of which are to be sold or applied to land in a state or Federal crop set aside program.

**Purchase of Rolling Stock:**

6. Purchase of rolling stock including locomotives purchased by interstate railroads, aircraft purchased by interstate air carriers which are holders of valid United States Civil Aeronautics Board permits or authorities, and trucks, truck tractors, trailers, semitrailers, and passenger buses in excess of ten thousand (10,000) pounds gross vehicle weight which are purchased by common or contract carriers or which are operating in interstate commerce under exemption clauses in federal law if they are to be used in interstate commerce.

**Purchase Made By Persons Engaged In Manufacturing, Processing, Or Compounding:**

- 7. Purchases of tangible personal property for manufacturing, processing or compounding if that property becomes an ingredient or component of the final manufactured product and purchases of containers, labels, or shipping cases used for the tangible personal property so manufactured, processed, or compounded.
- 8. Purchase of power or fuel by a person engaged in the business of manufacturing or processing when the same is consumed directly in manufacturing or processing. Must be metered, stored, or separately accounted for to distinguish it from non-exempt power or fuel.
- 9. Qualifying manufacturing machinery used directly and predominantly in manufacturing by a NAICS qualified manufacturing company.
- 10. Purchase of power or fuel by a person engaged in the transportation business when the power or fuel is used in generating motive power for actual transportation purposes.
- 11. Purchases of fuel for use as boiler fuel in the production of electricity.

**Purchase By An Exempt Organization As Follows:**

- 12. \*Qualifying religious or charitable organizations.
- 13. \*Qualifying Non-profit organizations providing meals or services to senior citizens.
- 14. United States Government.
- 15. State of Wyoming or its political subdivisions.
- 16. Wyoming Joint Apprenticeship Training Programs.
- 17. Qualifying Wyoming Joint Powers Boards.
- 18. Qualifying Wyoming Irrigation Districts.
- 19. Qualifying Wyoming Weed and Pest Districts.

**Purchase Made By Special Groups:**

- 20. Purchase made on the reservation by enrolled tribal members residing on the Wind River Indian Reservation.
- 21. Purchases of noncapitalized equipment and disposable supplies used in the direct medical or dental care of a patient.
- 22. Other: Specify: \_\_\_\_\_

Note: \* All exemptions marked with an asterisk requires prior approval from the Department of Revenue before taking this exemption. Evidence of prior approval is a Department of Revenue letter of authority. I understand that by signing this certificate I may make "tax free" purchases of tangible personal property or purchase taxable services which are for exempt purposes. I will pay sales or use tax on all tangible personal property used or consumed in a taxable manner. In addition, I understand that I will be liable for the tax due, plus substantial penalty and interest for any erroneous or false use of this certificate.

Name of Purchaser	Street Address <u>Chestnut St.</u>
Signature of Owner, Partner, Officer of Corporation, etc. <u>Aureli Blanderberg</u>	City <u>Berea</u>
Title: <u>Purchasing Manager</u>	State <u>KY</u> Zip <u>40404</u>

**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.