

**Subject: Sales Tax Exemption: WYOMING**

Special Instructions for use: Provide tax exemption certificate and the tax exemption letter to vendor. Payment must be made directly by the University of Pittsburgh, no personal checks or credit cards permitted.



# Department of Revenue

122 West 25th Street, (Herschler Building), Cheyenne, Wyoming 82002-0110

October 23, 1995

University of Pittsburgh - of the Commonwealth System of Higher Education  
200 S Craig St  
Suite 207P, Craig Hall  
Pittsburgh PA 15260

Based on the information you have furnished this office, we find that the University of Pittsburgh - of the Commonwealth System of Higher Education qualifies for exemption from Wyoming sales/use tax under W.S. 39-6-405 and 39-6-505, 1977.

This exemption extends to *all purchases by the organization* in or 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. 39-6-405 and 39-6-505. However, if you make regular or routine sales for fund-raising purposes, such regular sales are not exempt. If such regular 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 may be furnished to your suppliers along with the properly completed Certificate of Exemption (see attached example) to support your exemption.

Sincerely,

Handwritten signature of Donovan W. Bright in black ink.

Donovan W. Bright  
Excise Tax Division  
307-777-5293

Handwritten signature of Donna Campbell in black ink.

Donna Campbell  
Manager, Taxpayer Services  
307-777-5203

DWB/dc:clb  
Attachment

CERTIFICATE OF EXEMPTION FROM WYOMING SALES TAX

NAME OF ORGANIZATION (PURCHASER)

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

STREET ADDRESS OR P.O. BOX NUMBER

200 S. CRAIG STREET, SUITE 207P

CITY

PITTSBURGH

STATE

PA

ZIP CODE

15260

TELEPHONE NUMBER

412-624-6395

I, THE ABOVE NAMED PURCHASER, HEREBY CERTIFY THAT I AM EXEMPT FROM SALES/USE TAX UNDER W.S. 39-6-405 AND 39-6-505 AS A :

- RELIGIOUS OR CHARITABLE ORGANIZATION. (Vendor - See reverse side of this form for instructions.)
- THE UNITED STATES GOVERNMENT. (Must be purchased directly with U.S. Government Funds.)
- THE STATE OF WYOMING OR ITS POLITICAL SUBDIVISION.
- WYOMING JOINT APPRENTICESHIP TRAINING PROGRAM.
- WYOMING JOINT POWERS BOARD.
- NON-PROFIT ORGANIZATION PROVIDING MEALS OR SERVICES TO SENIOR CITIZENS. (Must be certified by the Division of Public Assistance of the Wyoming Department of Health and Social Services.)

I FURTHER CERTIFY THAT THE ITEMS PURCHASED PURSUANT TO THIS EXEMPTION CERTIFICATE ARE BEING PURCHASED DIRECTLY BY THIS EXEMPT ORGANIZATION; THAT THE ITEMS PURCHASED WILL BE USED IN OR FOR THE CONDUCT OF AUTHORIZED ACTIVITIES AND FUNCTIONS OF THIS EXEMPT ORGANIZATION; AND THAT I AM DULY AUTHORIZED BY THIS ORGANIZATION TO EXECUTE THIS CERTIFICATE, WHICH WILL BE VALID FOR ALL PURCHASES UNTIL CANCELLED.

AUTHORIZED SIGNATURE:

TITLE:

DATE:

ANY PERSON WHO SHALL MAKE A FALSE STATEMENT TO ATTEMPT TO EVADE THE PAYMENT OF SALES TAX AND ANY PERSON WHO AIDS OR ABETS ANOTHER IN ANY ATTEMPT TO EVADE THE PAYMENT OF SALES TAX MAY BE FINED OR IMPRISONED IN THE COUNTY JAIL OR BOTH.

FORM ST - 004 (REVISED 03-90)

Please Read The Instructions On The Reverse Side Of This Form.