



State of Wyoming

# DEPARTMENT OF REVENUE

MATTHEW H. MEAD, Governor  
DANIEL W. NOBLE, Director

122 West 25th Street, 2-West, Cheyenne, Wyoming 82002-0110  
Telephone:(307) 777-7961 | Web: http://revenue.wyo.gov/  
E-mail: DOR\_Taxability@wyo.gov

Property Tax Division Fax (307)777- | ((FLVH 'LYLVLRQ )D[ 0LQHUDO 'LYLVLRQ )D[ TXRU 'LYLVLRQ5) D[

February 1, 2017

Wittenberg College  
The Board of Directors  
200 W Ward St  
Springfield OH 45504  
RID#: 290560

Based on the information you have furnished this office, we find that the **Wittenberg College** ~~The~~ **Board of Directors** 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 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.

Please find the Streamlined Sales Tax Agreement Certificate of Exemption with Instructions for your use on our website <http://revenue.wyo.gov/> X Q G H U W K H 3 ) R U P V ' W D E 3 O H D V H completed form includes Section 3 information regarding purchaser as well as seller to be completed. In Section 4, #20 designate your entity as a charitable organization. Then in Section 5, letter E indicate your *Revenue Identification (RID) number which is 290560*. A properly completed Certificate of Exemption must be furnished to your suppliers not the Department of Revenue. The absence of this document would require you 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

ORIGINAL CORRESPONDENCE

From: Megan L. Zeidler <[zeidlem@wittenberg.edu](mailto:zeidlem@wittenberg.edu)>  
Date: Fri, Jan 27, 2017 at 9:01 AM  
Subject: Wittenberg University Sales Tax Exemption Question  
To: "[dor\\_taxability@wyo.gov](mailto:dor_taxability@wyo.gov)" <[dor\\_taxability@wyo.gov](mailto:dor_taxability@wyo.gov)>

Hello,

I work for Wittenberg University, a private nonprofit university in Springfield, Ohio. We have faculty and students travel frequently outside of Ohio for conferences, training, and other educational events. These trips often entail the purchase of meals, lodging, transportation, etc... Do these purchases qualify for sales tax exemption that we could claim with an exemption certificate in Wyoming? If so, how do we go about claiming this exemption? Please let me know when you get the chance.

Thanks,  
Megan Zeidler

E-Mail to and from me, in connection with the transaction of public business, is subject to the Wyoming Public Records Act and may be disclosed to third parties.

ADDITIONAL CORRESPONDENCE

Megan L. Zeidler

Hi Victoria,

Yes, we have 501(c)3 status. Our IRS determination letter is attached.

Thanks,  
Megan Zeidler

---

Victoria Carter [victoria.carter@wyo.gov](mailto:victoria.carter@wyo.gov)  
Tuesday, January 31, 2017 12:54:30 PM  
Megan L. Zeidler  
Wittenberg University Sales Tax Exemption Question

Good morning:

I have been assigned your recent inquiry dated January 27, 2017 in which you question tax

