



Wyoming Department of Revenue
 Excise Tax Division
 122 W. 25th Street, Herschler Bldg.
 Cheyenne, Wyoming 82002-0110
<http://revenue.state.wy.us>



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Please return form to:
Revenue, Excise Tax Dept.
122 West 25th Street, 2-West
Cheyenne, Wyoming 82002

Manufacturer's Sales/Use Tax Return Form 108
 Manufacturing Machinery Exemption

Per Wyoming Statutes Titles 39-15-105 & 39-16-105, this form must be completed and returned by October 15th, 2010

This form may also be completed online by going to: <http://www.surveymonkey.com/s/WYDORsurvey>

Company Name:		DBA Name: (Doing Business As)	
Address:			
City:		State:	Zip:
Email Address:		Phone:	
WY License Number or RID (if applicable)			

NAICS code(s), four or more digits, i.e. 3112 : _____

The North American Industrial Classification System (NAICS) is the standard used by Federal and state agencies to organize establishments into industries on the basis of the activity in which they are primarily engaged. To find your NAICS Code, if unknown, please visit: <http://www.census.gov/eos/www/naics/>. If your NAICS code does not fall between 3111 and 3399, stop here and sign affidavit at bottom.

If you are unsure of your NAICS code, please provide a detailed description of the process your business uses to produce products. (Even if you hand-produce individual items or modify other products, you may be categorized as a manufacturer under NAICS).

Purchases or leases of machinery (including machine tools and parts thereof or materials purchased for the repair/construction of machinery) are exempt from state sales/use tax when the machinery will be used directly and predominantly in manufacturing in Wyoming, subject to stipulations outlined in W.S. 39-15-105 and W.S. 39-16-105.*

Amount of Exempt Purchases for Machinery, Tools, Parts, and Machinery Materials (as per W.S. 39-15-105 and W.S. 39-16-105) for the period of July 1st, 2009 through June 30th, 2010. (If zero, please enter \$0.00)	\$ _____ <small>(See *Definitions on back for qualifications)</small>
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I _____ (Authorized agent of company), certify that the company named on this form is entitled to the sales and use tax exemption on purchases of machinery or machine tools to be used in manufacturing, as per W.S. 39-15-105 and 39-16-105. I further certify that the Company Information, NAICS Information, and Exempt Purchases Information provided above is true and accurate to the best of my knowledge.

Signature _____ Title _____ Date _____

When the Legislature passed the manufacturing machinery exemption in 2004, it also passed a requirement that the Department of Revenue gather certain information related to the total economic impact of the exemption. In addition to amount of exempt purchases made using the exemption, the Legislature asked for a history of employee, wages, turnover and benefits, disaggregated by gender. This year's survey does not ask for that information, as the Department of Revenue was able to gather aggregate information from the Wyoming Department of Employment.

***Definitions:**

"Manufacturing" means the operation of producing a new product, article, substance or commodity different from and having a distinctive nature, character or use from the raw or prepared material.

"Directly and predominantly in manufacturing" means an item manufactured from inventoried raw or prepared material beginning at the point at which raw or prepared material is moved from plant inventory on a contiguous plant site and ending at a point at which manufacturing has altered the raw or prepared material to its completed form, including packaging, if required. Machinery used during the manufacturing process to move material from one direct production step to another in a continuous flow and machinery used in testing during the manufacturing process shall be deemed to be used directly and predominantly in manufacturing.

"Machinery" means all tangible personal property eligible for a sales tax exemption pursuant to W.S. 39-15-105(a)(viii)(O), used to produce an article of tangible personal property. The term includes both the basic unit and any adjunct or attachment necessary for the basic unit to accomplish its intended function, the materials for the construction or repair of machinery, and machine tools. **Materials do not include raw materials used in the products themselves.**