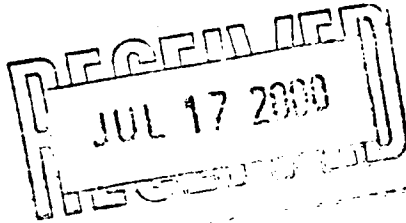




# DEPARTMENT OF REVENUE

JIM GERINGER, GOVERNOR  
R.M. "JOHNNIE" BURTON, DIRECTOR



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122 W. 25TH STREET ☐ CHEYENNE, WYOMING 82002-0110  
TELEPHONE (307) 777-5200 ☐ E-MAIL: dor@missc.state.wy.us  
WEB SITE <http://revenue.state.wy.us>

June 28, 2000

Doane College  
1014 Boswell Avenue  
Crete, NE 68333-2430

Based on the information you have furnished this office, we find that Doane College 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 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 from 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 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. To obtain your exemption at the time of purchase please provide your vendors with a completed copy of the enclosed Form ETS 101 for the vendor's retention. Your Revenue ID number is 145408.

Sincerely,

Jody L. Fox  
Taxability Specialist  
Excise Tax Division  
(307) 777-5216

Robert C. Tompkins  
Taxpayer Services Manager  
Excise Tax Division  
(307) 777-5293

Encl.

#### Fax Numbers