

The State



of Wyoming

DEPARTMENT OF REVENUE

Herschler Building
2nd Floor West
122 West 25th Street
Cheyenne, Wyoming 82002-0110
E-Mail: dor@wy.gov
Web: <http://revenue.wyo.gov>

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

Telephone (307) 777-7961
DOR Main FAX (307) 777-7722
Property Tax FAX (307) 777-7527
Excise FAX (307) 777-3632
Mineral FAX (307) 777-7849
Liquor FAX (307) 777-6255

MEMORANDUM (#17-05)

TO: DEPARTMENT ASSESSED PROPERTY OWNERS

FROM: ALAN LEMASTER, APPRAISAL SUPERVISOR
APPRAISAL SERVICES GROUP, PROPERTY TAX DIVISION

SUBJECT: RESELLER TELECOMMUNICATIONS INSTRUCTIONS FOR REPORTING

DATE: DECEMBER 12, 2016

The company is considered to be in the reseller telecommunications industry if it is a telecommunications company, as defined by W.S. 37-15-103(a), whose primary business activity is the purchase of local service or long distance capacity from one of the companies in that business, package the service and/or time and resell it to consumers (via phone cards, 10-10- numbers, or other means).

If the company's primary scope of operations fits within the above definition, and the company does not have any situs property in the State of Wyoming or does not generate an income in the State of Wyoming, then please complete the following steps to submit the required annual report.

- 1.) Complete the front cover of the Major Telecommunications Annual Report form;
- 2.) Complete Page 2 of the Major Telecommunications Annual Report form by answering question 2;
- 3.) Complete Page 30 of the Major Telecommunications Annual Report form, the Certification Page; and
- 4.) Submit only those pages to the Department of Revenue, Appraisal Services Group.

If the company does have situs property or income in the State of Wyoming, then the Major Telecommunications Annual Report should be completed in its entirety.

Should you have other questions concerning appraisal reports or distribution of values, contact the Appraiser assigned to your industry as noted on the Annual Report Instructions Memorandum (#17-01).