

**DEPARTMENT OF REVENUE**

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## MEMORANDUM

TO: ALL DEPARTMENT ASSESSED COMPANIES

FROM: ALAN LEMASTER, APPRAISAL SUPERVISOR  
APPRAISAL SERVICES GROUP

DATE: DECEMBER 18, 2020

SUBJECT: RESELLER TELECOMMUNICATIONS INSTRUCTIONS FOR REPORTING

**\*\*\*NOTICE\*\*\***

*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 29 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 (#21-01). The reports can be found on our website: <http://wyo-prop-div.wyo.gov/public-utilities/forms-pub>.