



****** WYOMING Resale and Tax Exempt Guidelines**

These guidelines are a brief overview of exemptions that pertain to stores in Wyoming. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
RESALE: ***RETAILER Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <i>**Tires/Wheels must be sold in customer's normal course of business</i>	Y	MUST Obtain customer's Sales Tax License Number Example: Format is 8 to 10 digits in a row with no dashes **FEIN NUMBERS ARE NOT VALID FOR RESALE TRANSACTIONS
RESALE: OUT OF STATE	Y	Contact Tax Dept for further information!
FEDERAL GOVERNMENT AGENCY US Army, Navy, Air Force, Homeland Security, etc. <i>**See GSA Invoice Processing Document on KC</i>	Y	Official government vehicles only *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.
FOREIGN DIPLOMAT Agents/Consulates from foreign countries	Y	MUST obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
NON-PROFIT ORGANIZATIONS Religious, Charitable, Education & Nonprofit Organizations	Y	Must obtain copy of customers state issued exemption letter and email to TaxExempt@discounttire.com . Place customers name in subject line.
AGRICULTURAL Farm/Ranch	Y	CARRY OUT ONLY!!! NO INSTALL!!! Farm machinery & equipment only! Exemption does not apply to motor vehicles (trucks & autos) <i>For further information see WY - Ag & Farm Publication</i>
LOCAL AND STATE GOVERNMENT AGENCIES POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	Y	Official Government Vehicles ONLY **Must be purchased with government funds – NO cash, personal checks or credit/debit cards allowed
PUBLIC TRANSPORTATION COMMON CARRIER Transportation companies for hire	N	ALL Purchases made by Common Carriers are TAXABLE