



1520 E 5th Street, Cheyenne, Wyoming 82002-0110

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Friday, May 09, 2008

To Whom It May Concern:

RE: Importation of alcoholic liquors of US Military Members from overseas assignments

Alcoholic liquors may be imported into Wyoming by military personnel for personal use, i.e., beer, wine or spirits collections. There are no restrictions on quantity, type of or alcohol percentage. Of course there is the 21 years of age requirement.

The only requirement is that the proper excise and use taxes must be submitted to the State of Wyoming. The process is quite simple. A Wyoming Consumer Liquor Excise and Use Tax Remittance Form must be completed and submitted with payment to the Department of Revenue, Liquor Division. A current copy of Wyoming's Alcoholic Beverage Control Laws (Title 12) and the Rules and Regulations of the Department of Revenue, Liquor Division (Chapter 20) are available on our website at <http://eliquor.wyoming.gov> under the heading Liquor Distribution Division. The tax form is attached below.

I hope I have answered your questions. If I can be of further service, please feel free to contact me at your earliest convenience.

Sincerely,

A handwritten signature in black ink that reads "Thomas J. Montoya".

Thomas J. Montoya

Staff Investigator

(307) 777-6453

thomas.montoya@wy.gov

Wyoming Consumer Liquor Excise and Use Tax Remittance Form
Wyoming Department of Revenue Liquor Division
1520 E. 5th Street Cheyenne, WY 82002
(307) 777-7233

Important Notice!

Wyoming excise tax is due on all spirits (in excess of 3 liters), all wine (in excess of 9 liters) and malt beverages (in excess of 5 gallons) purchased out of state and personally transported into the state by a consumer.

Wyoming use tax is due on all wines, spirits and malt beverage purchases made outside the state for storage, use or consumption within this state.

All Wyoming residents are subject to the use tax provisions of Title 39 and the excise tax provisions of Title 12.

Please provide the following information:

	Spirits *If 101.4 oz. or less, no tax is due	Wine *If 304.2 oz. or less, no tax is due	Malt Beverages *If 640 oz. or less, no tax is due
Ounces Purchased (see chart)			

1. Amount of excise tax due:

1a	Spirits = ounces in excess of 101.4 X .007353	
1b	Wine = ounces in excess of 304.2 X .002206	
1c	Malt beverages = ounces in excess of 640 X .000147	
1d	Total excise tax due (1a + 1b + 1c)	\$ _____

2. Amount of use tax due:

2a	Total purchase price of liquor & malt beverages	
2b	Amount of tax due (your WY county tax rate ___% X line 2a) (see chart for county tax rate)	
2c	Sales tax paid at time of purchase	
2d	Total use tax due (Subtract line 2c from line 2b) Note: This number cannot be less than zero.	\$ _____

3. **Total excise and use tax due:**

(Line 1d + line 2d) \$ _____

Affidavit of Authenticity: I understand that by signing this return I affirm all information shown is true and correct to the best of my knowledge.

Signature of Purchaser: _____ Date: _____

Make your check payable to: "Wyoming Department of Revenue"	Return this form and your payment of Line 3 to: Wyoming Department of Revenue Liquor Division 1520 E. 5 th Street Cheyenne, WY 82002
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Wyoming Department of Revenue Liquor Division

Conversion Chart for Common Product Sizes

METRIC SIZE	OUNCES
50M	1.7 oz
100M	3.4 oz
187M	6.3 oz
355M	12.0 oz
375M	12.7 oz
500M	16.9 oz
720M	24.0 oz
750M	25.4 oz
1L	33.8 oz
1.5L	50.7 oz
1.8L	60.8 oz
2L	67.6 oz
3L	101.4 oz
4L	135.2 oz
5L	169.0 oz
6L	202.8 oz
9L	304.2 oz
12L	405.6 oz
18L	608.4 oz

Use Tax Rates Effective 04/01/03		
County Number	County Name	Use Tax Rate
5	Albany	6%
9	Big Horn	5%
17	Campbell	5.25%
6	Carbon	5%
13	Converse	5%
18	Crook	6%
10	Fremont	5%
7	Goshen	5.25%
15	Hot Springs	5%
16	Johnson	5%
2	Laramie	6%
12	Lincoln	4%
1	Natrona	5%
14	Niobrara	6%
11	Park	5%
8	Platte	5%
3	Sheridan	6%
23	Sublette	4%
4	Sweetwater	6%
22	Teton	6%
19	Uinta	5%
20	Washakie	5%
21	Weston	5%