Wyoming

BUSINESS PERMITTING AND LICENSING

Wyoming™

BUSINESS COUNCIL

www.wyomingbusiness.org

A Guide to Business Permitting and Licensing in Wyoming

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Introduction

The purpose of this site is to provide general guidance on the licenses and permits required to operate a business in Wyoming.

The information listed is presented in summary form. Every effort has been made to be accurate and comprehensive; however, this is not a legal document and should not be relied upon exclusively to determine legal responsibilities.

The guide is divided into six sections following the introduction.

Section I discusses requirements common to nearly all businesses.

Section II describes permits required by specific business activity.

Section III lists state-issued permit by business type.

Section IV lists state agencies that administer licenses for professions.

Section V, Appendices, includes Workforce Service Centers and Small Business Development Centers.

For comprehensive business permitting and licensing assistance contact:

Business Permitting Program
307-777-2826
will.hardin@wyo.gov

Section I

GENERAL PERMIT REQUIREMENTS

- **Employer Registration and Unemployment Insurance**
- **Employment Eligibility Verification and New Hire Reporting**
- **Federal Requirements**
- **Local licensing Requirements**
- **Registering A New Business**
- **Workers' Compensation Occupational Health and Safety**

Employer Registration and Unemployment Insurances

Unemployment Insurance (U.I.) is a fund established by law designed to compensate eligible workers for a portion of their wage loss when they lose their jobs through no fault of their own. The objective is to aid unemployed workers with a weekly income while they are looking for employment. All unemployment insurance funds are paid by employers in the form of unemployment insurance taxes.

If you are an employer and pay wages that total $500.00 or more in either the current or the preceding calendar year, you may be subject to the provisions of the Wyoming Employment Security Law. This includes full-time, part time, and casual workers.

As owner of a business, you are required to register with the Unemployment Insurance Division, provide periodic reports to the Division, and pay certain taxes. Non-profit, agricultural, and domestic employees have slightly different standards Additional details regarding unemployment insurance may be obtained from:

Unemployment Insurance Division
Employer Accounts Section
100 W. Midwest
P.O. Box 2760
Casper, WY 82602
(307) 235-3217

One can apply for both **Unemployment Insurance** and **Workers' Compensation** by using the Joint Business Registration Form. https://doe.state.wy.us/WYEREG/default.aspx?ReturnUrl=%2fwyereg%2f

Employment Eligibility Verification and New Hire Reporting

The Immigration Reform and Control Act of 1986 and subsequent amendments seek to preserve jobs for those who are legally entitled to work in the United States. Put briefly, the law states that employers can hire only American citizens and aliens authorized to work in the U.S.

To comply with the Act, employers must verify employment eligibility of anyone hired after November 6, 1986. Form I-9 was developed to assist employers with the verification process. Form I-9 and instructions can be found at this site. https://www.uscis.gov/i-9-central/complete-and-correct-form-i-9

In the past, some guardians responsible for child support payments would attempt to avoid these responsibilities by seeking employment in states other than that state where the child support order was issued. Now, each state has a New Hire Reporting Center and they share information to rectify this problem. When you hire an employee in Wyoming,
you must report this new hire to the Wyoming New Hire Reporting Center. http://newhire-reporting.com/WY-Newhire/default.aspx

Federal Requirements

The Internal Revenue Businesses (IRS) recommends its Tax Guide for Small Business (http://www.irs.gov/pub/irs-pdf/p334.pdf) for anyone considering starting a new business. This publication outlines the federal tax laws that apply to businesses, describes the major forms of business organization (i.e., sole proprietorship, partnership, corporation) and explains the tax responsibilities of each. The tax guide may also assist you in deciding how to organize your business. It is revised each year to include new tax laws.

If you will be hiring employees, you should obtain the Circular E. Employer's Tax Guide (http://www.irs.gov/pub/irs-pdf/p15.pdf). This guide summarizes tax responsibilities (i.e., withholding, depositing, reporting, and paying taxes) associated with being an employer. It explains the forms employees must give you, and those you must send to the IRS and Social Security Administration. The Circular E is revised each year to include current withholding rates and charts.

If you will be paying wages to one or more employees or if your business is a corporation or partnership you are required to have and Employer Identification Number (EIN). The EIN is a nine digit number issued by the IRS to identify the employer by their tax account. If you intend to incorporate your business, you should not complete the EIN Application until you have filed Articles of Incorporation (Registering A New Business, page 9). Form SS4 can be obtained from the IRS to request an Employer Identification Number. One can also apply for an EIN on line at the following site. http://www.irs.gov/businesses/small/article/0,,id=98350,00.html

Federal Requirements

If you need further information on federal tax requirements, you can contact the IRS as listed below:

Internal Revenue Service
www.irs.gov
(800) 829-1040

To order forms or publications call: (800) 829-3676

A list of Wyoming IRS offices is available at this web site.
https://www.irs.gov/help-resources/contact-your-local-irs-office

Local Licensing Requirements

It is extremely important that in setting up your business, you do not overlook local requirements. Contact both municipal and county authorities in the area in which you intend to do business to determine local requirements. http://wyomuni.org/members/
If you are not sure with whom you should speak, contact the Business Permit Program for assistance.

Business Permit Program
214 W. 15th St.
Cheyenne, Wyoming 82002
(307) 777-2826
will.hardin@wyo.gov

Registering A New Business

In order to do business as a corporation, a limited partnership or as a limited liability company, you must file with the Secretary of State. If you are doing business as a sole proprietorship or as a general partnership, you will not be required to file anything with the Secretary of State.

The "Business Entity" pamphlet discusses all aspects of business entities such as sole proprietorship or a corporation. The pamphlet discusses the formation, advantages and disadvantages, and tax aspects of business entities. http://soswy.state.wy.us/Forms/Publications/ChoiceIsYours.pdf

The Secretary of State has promulgated rules on securities offerings. If you intend to sell securities such as shares in your corporation, please contact the Securities Division. The Secretary of State is committed to helping entrepreneurs raise equity capital. Wyoming was the second state in the Union to adopt a fill-in –the-blank prospectus for offerings of less than one million dollars. One needs a prospectus when soliciting investors in one's company.

Corporations Division
Secretary of State
The Capitol
Cheyenne, WY 82002
(307) 777-7311

Securities Division
Secretary of State
The Capitol
Cheyenne, WY 82002
(307) 777-7640

Workers' Compensation and Occupational Health and Safety

Wyoming Workers' Compensation is a state program for employers and their employees classified in an industry or occupation designated as extra hazardous by law. The program provides benefits, disability compensation and death benefits when injuries occur on the job.

All employees working in an extra hazardous industry group, regardless of individual occupation, must be covered by workers' compensation. The employer is required to maintain an account with the state Workers' Safety and Compensation Division. A list of industry groups classified as extra hazardous may be obtained from the Division or can be referenced under W.S. 27-14-108.

Employers not classified in an extra hazardous industry group may elect coverage for their employees upon written application to the Division. Employers who elect coverage under the Workers' Compensation Program must include all employees.

Additional information can be obtained from:

The Department of Employment
Workers' Safety and Compensation
1510 E. Pershing Blvd.
Cheyenne, WY 82002
(307) 777-7159
http://doe.wyo.gov/

One can apply for both **Unemployment Insurance** and **Workers' Compensation** by using the Joint Business Registration Form. https://doe.state.wy.us/WYEREG/default.aspx?ReturnUrl=%2fwyereg%2f

The mission of the Wyoming Occupational Health and Safety Division is to assure employees to have a safe and healthful work place. The Division staff works to achieve this end through educational efforts, conveying to employers and employees alike that safety goes hand in hand with efficient production.

In addition to compliance activities, the Division is responsible for administering the Employer Voluntary Technical Assistance Program. Specifically aimed toward smaller employers, enrollment in this program exempts employers from routine compliance inspections (excluding fatality and complaint investigations).

For further information and assistance contact:

Occupational Health and Safety
1510 E. Pershing Blvd.
Cheyenne, WY 82002
(307) 777-7786

Section II

BUSINESS SPECIFIC PERMITS

- **Agriculture**
- **Construction Contractors**
- **Consumer Credit**
- **Environmental Protection**
  - » Pollution Control
  - » Oil and Gas Exploration
- **Fire Prevention**
- **Insurance**
- **Large-Scale Projects**
  - » Unemployment Insurance
  - » Impact Mitigation
- **Non-Wyoming Business**
  - » Foreign Corporation
  - » Department of Employment/ Non-Resident Employer's Wage Bond
  - » Contractors' Sales and Use Tax Bond
- **Public Land**
- **Transportation**
  - » Motor Carrier Laws
  - » Transportation Department Regulations and Motor Vehicle Proportional Registration
- **Wildlife**
- **Wholesale and Retail Sales and Service Establishments**

Agriculture

The Wyoming Department of Agriculture licenses and inspects several types of businesses. The Department regulates the following business types:

Consumer Health Services

- Bakeries and food manufacturing facilities
- Bulk water haulers
- Egg producers and dealers
- Bottled water producers
- Dairies
- Bed and breakfasts
- Food warehouses/food processors
- Food distributors
- Groceries-retail/convenience stores
- Restaurants
- Swimming pools and spas
- Slaughter facilities/meat processors
- Custom processing and wild game processors
- Honey processors
- Day care providers (food service inspection only)

Contact the Consumer Health Services Representative in your county for more information. http://agriculture.wy.gov/divisions/chs/contacts

Agriculture

Technical Services

- Commercial feed
- Commercial fertilizers and soil amendments
- Livestock remedies
- Seed dealers
- Nursery sales (greenhouse)
- Pesticide applicators and dealers
- Grain warehouses
- Weights and measures (scales, gas pumps, etc.)
- Apiaries
- Aerial hunting

The following sites provide guidance for operation of each of the above businesses.

Consumer Health Services: http://agriculture.wy.gov/divisions/chs
Technical Services: http://agriculture.wy.gov/divisions/ts

Additional information can be requested from:

Department of Agriculture
2219 Carey Ave.
Cheyenne, WY 82002
(307) 777-7324 (Technical Services)
(307) 777-7211 (Consumer Health Services)

Construction Contractors

With the exception of electrical and water well contractors, all contractor licensing is deferred to the local jurisdiction (town/county) where the construction activity is to take place. Please see Appendix "E" for more detailed information on contractor licensing and registrations requirements.

Consumer Credit

The Banking Division of the Department of Audit is charged with enforcement of the Uniform Consumer Credit Code. This Code applies to consumer credit transactions made in the state. Businesses or professionals wishing to charge interest on accounts receivable must register with the Division. The Banking Division also regulates the following activities.

- Finance companies
- Pawn shops
- Residential mortgage lenders, brokers and originators
- Rent to own businesses
- Post dated check cashing services
- Sales finance companies
- Money transmitters

The Banking Division also houses the Collection Agency Board.
http://audit.state.wy.us/banking/cab/cabapplicationforms.htm

Consumer credit inquiries should be addressed to:

Division of Banking-UCCC
Herschler Building, 3rd Floor East
Cheyenne, Wyoming 82002
(307) 777-7797
http://audit.state.wy.us/banking/

Environmental Protection

Pollution Control

The Department of Environmental Quality is responsible for most environmental regulations administered at the state level in Wyoming. The Department is organized into six divisions with field offices located throughout the state. http://deq.wyoming.gov/

The Water Quality Division governs any pollution of water and the treatment of wastewater. Air Quality oversees emissions of air pollutants. The Land Quality Division operates mines and land reclamation programs. The Solid and Hazardous Waste Division regulates the operation of the landfills and hazardous waste facilities. The Abandoned Mine Land Division is responsible for mitigating problems caused by mine abandonment. And the Industrial Siting Division oversees impact mitigation for large scale projects (See Impact Mitigation under "Large Scale Projects" on page 19).

Copies of rules and regulations may be obtained from the appropriate divisions.

Department of Environmental Quality
Herschler Building
Cheyenne, Wyoming 82002
(307) 777-7391 (Air) http://deq.wyoming.gov/aqd/
(307) 777-7046 (Land) http://deq.wyoming.gov/lqd/
(307) 777-7781 (Water) http://deq.wyoming.gov/wqd/
(307) 777-7752 (Solid Waste) http://deq.wyoming.gov/shwd/
(307) 777-6145 (Abandoned Land Mine) http://deq.wyoming.gov/aml/
(307) 777-7555 (Industrial Siting) http://deq.wyoming.gov/isd/

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Oil and Gas Exploration

No drilling or deepening of any wells shall commence until the Oil and Gas Conservation Commission issues a permit.

Seismic exploration activities require approval from the Oil and Gas Conservation Commission. Before conducting any seismic activity, contact the Commission for information regarding permitting requirements.

For information on oil and gas regulations contact:

Oil & Gas Conservation Commission
P.O. Box 2640
Casper, Wyoming 82602
(307) 234-7147
http://wogcc.state.wy.us/

Fire Prevention

New building construction plans and plans for remodeling over $25000.00 must be reviewed and approved by the State Fire Marshal prior to beginning any work for the following types of buildings:

- Buildings and structures owned/leased by state or local government entities;
- All buildings for general public access that exceed 5,000 square feet total floor area (including basement), or exceed one story in height;
- Buildings used for child care centers for more than eleven children;
- Buildings used as public bars, lounges, restaurants, night clubs, lodge halls, theaters, churches, or public meeting places, regardless of size.

Further information may be obtained from:

Fire Prevention & Electrical Safety
2500 Academy Court
Riverton, Wyoming 82501
(307) 856-8214
http://wyofire.state.wy.us/plan/index.html

Insurance

Resident and non-resident businesses that desire to act as insurers and transact insurance in the state must be licensed with the Insurance Department. Insurance companies are also required to meet capital stock, surplus, and minimum deposit requirements. Besides producers, the Insurance Department licenses the following activities.

- Adjusters
- Bail bonds (in certain circumstances)
- Surplus line brokers
- Risk retention brokers
- Third party administrators

Additional details may be obtained from:

Insurance Commission
Herschler Building, 3rd Floor East
122 W. 25th St.
Cheyenne, Wyoming 82002
(307) 777-7401
http://insurance.state.wy.us/agents.html

Large-Scale Projects

A large-scale project may be defined as a project that will employ more than two hundred fifty (250) persons for less than seven years, and will cost more than twenty-five million dollars ($25,000,000).

Unemployment Insurance

To insure that large-scale projects repay the Unemployment Insurance (U.I.) Trust Fund for costs that may be incurred, an Incremental Bond Payment may be required by the Unemployment Insurance Division. Anyone employing more than 250 persons on a project when that employment is planning to be completed or discontinued within a period of seven years must notify the U.I. Division.

Additional details may be obtained from:

Unemployment Insurance Division
Employer Accounts Section
100 W. Midwest, P. O. Box 2760
Casper, Wyoming 82602
(307) 235-3203

Impact Mitigation

The Wyoming Industrial Siting Act is designed to facilitate impact mitigation which may result from the construction and operation of large-scale industrial projects or commercial waste disposal operations. The Act addresses both the environmental and community impacts associated with these projects. Generally, any manufacturing, energy conversion, or mining facility with a construction cost in excess of one hundred seventy eight point three million dollars ($178,300,000) must obtain an Industrial Siting Permit from the Industrial Siting Division prior to commencing construction of the proposed facility. Any commercial waste disposal facility capable of receiving 500 tons per day of waste or any hazardous waste must obtain a permit. Also, any large scale commercial wind turbine electrical generating project must be permitted. A description of the permitting process and application requirements may be obtained by contacting:

Industrial Siting Division
Herschler Building, 4th Floor West
Cheyenne, Wyoming 82002
(307) 777-7555
http://deq.wyoming.gov/isd/

Non-Wyoming Business

Businesses organized in a state other than Wyoming may be subject to special requirements prior to conducting business in the State of Wyoming.

Foreign Corporation

A foreign corporation is defined as a corporation organized under laws other than the laws of Wyoming. Prior to conducting business in Wyoming, a foreign corporation must obtain a Certificate of Authority from the Secretary of State. Application for the Certificate must be completed and returned to the Secretary of State, along with a Certificate of Good Standing from the Secretary of State from the state in which the corporation was formed.

A foreign limited partnership or LLC must also obtain a Certificate of Authority from the Secretary of State.

Applications for Certificate of Registration for Limited Partnerships and Certificate of Authority for a foreign corporation, and other information may be obtained from:

Secretary of State
Corporations Division
200 West 24th St.
State Capitol
Cheyenne, Wyoming 82002
(307) 777-7311
https://soswy.state.wy.us/Forms/Business/FPROF/FP-CertificateAuthority.pdf

Department of Employment/Non-Resident Employer's Wage Bond

Nonresident employers doing business in the state may be required to post a surety bond or other security approved by the Director to ensure payment of wages and workers' compensation obligations.

The minimum bond amount required is eleven thousand dollars ($11,000.00). The bond increases by $1,000.00 for each $10,000.00 increase (or portion thereof) in payroll.

Surety bond forms and additional information may be obtained from:

The Department of Employment Workers' Safety and Compensation Division 1510 E. Pershing Blvd.
Cheyenne, Wyoming 82002
(307) 777-5962
http://www.wyomingworkforce.org/workers/osha/

Contractors' Sales and Use Tax Bond

A non-resident general or prime contractor constructing, altering, improving or repairing real property is required to post a bond with the Department of Revenue equal to four percent (4%) of the payments due to him/her under their contract for the services.

Additional details may be obtained from:

*Department of Revenue
Herschler Building, 2nd Floor West
Cheyenne, Wyoming 82002
(307) 777-5200
http://revenue.state.wy.us/PortalVBVS/uploads/Publication_Contractor%20Industry%20.pdf

*Check for an office in your community (see Appendix C) or contact the Business Permit Program for the office nearest you.

Public Lands

If a business activity will affect federal or state-owned lands, you must obtain approval from the appropriate land management agency. For federally owned lands, contact either the Bureau of Land Management for public domain or the National Forest Service for lands within a National Forest. Both of these federal agencies maintain several offices throughout the state.

Information concerning state-owned lands can be obtained from:

State Land Office
Herschler Building, 3rd Floor West
Cheyenne, Wyoming 82002
(307) 777-7331
http://lands.wyo.gov/home

Transportation

Motor Carrier Laws

The objectives of the Wyoming Motor Carrier Act are the promotion of highway safety, the collection of fair and adequate compensatory fees for the commercial use of highways constructed with public money, and the maintenance of a sound, well-regulated transportation structure for the people of the state.

This Act specifically applies to any person engaged in the for-hire transportation of persons or property by motor vehicles for compensation, and private motor carriers engaged in business that transport, without compensation, employees or property in the furtherance of a commercial enterprise. Under these circumstances, one is required to file for a certificate or permit as a motor carrier with the Department of Transportation.

A complete description of what the commercial carrier must do to operate legally in the state may be found at the following website.
http://www.dot.state.wy.us/home/trucking_commercial_vehicles.default.html
Additional information can be obtained from:

Motor Vehicle Services Program
Department of Transportation
5300 Bishop Blvd.
Cheyenne, WY 82002
(307) 777-4835

Transportation Department Regulations

The Wyoming Department of Transportation licenses and governs the following activities:

- Junkyard Control (State Right-of-Way Engineer, (307) 777-4126)
- Outdoor Advertising and Access to Highway (Traffic Operations Engineer, (307) 777-4374)
- Utility Crossings Across Right-of-Way and Encroachments (Utility Engineer, (307) 777-4133)

For additional information concerning these rules and regulations contact:

Wyoming Department of Transportation
5300 Bishop Blvd.
Cheyenne, WY 82002
(307) 777-4437

Motor Vehicle Proportional Registration

License plate registration of commercial vehicles is determined by vehicle use. For motor carriers operating commercial vehicles solely within the borders of the state of Wyoming, vehicle registration is secured at the office of the County Treasurer in the county residence. A motor carrier that operates on an interstate basis may proportionally register his or her vehicles and secure the vehicle registrations at the Department of Transportation.

In both cases, Wyoming Certificate of Title must be secured from the County Clerk in your county of residence. Payment of the heavy vehicle use tax to the Internal Revenue Service must be furnished before registration can be completed for vehicles with a taxable weight of fifty-five thousand (55,000) pounds or more. http://www.irs.gov/pub/irs-pdf/i2290.pdf

Further details about commercial vehicle registration may be obtained from:

Local County Clerk's Office
https://soswy.state.wy.us/Elections/Docs/WYCountyClerks.pdf

OR

License and Registration Program
Department of Transportation
5300 Bishop Blvd.
Cheyenne, WY
(307) 777-4835

Wildlife

The State Game and Fish Department is responsible for licensing businesses that involve Wyoming wildlife and habitat. Those businesses requiring registration include:

Taxidermy	Fur dealers	Commercial fish hatcheries
Game bird farms	Bait dealers	Fishing Preserves

Rules and regulations governing these businesses may be obtained from:

Wyoming Game and Fish Department 5400 Bishop Boulevard
Cheyenne, Wyoming 82006
(307) 777-4600
https://wgfd.wyo.gov/About-Us/Game-and-Fish-Commission

Wholesale and Retail Sales

Wholesalers and retailers are subject to Wyoming sales and use tax. Sales tax is a tax imposed upon sales of tangible personal property and certain services rendered within Wyoming. As a rule, the retail purchaser pays taxes, but licensing, and collection of the taxes are the responsibilities of the "vendor" or seller. http://revenue.state.wy.us/PortalVBVS/uploads/ETS%20Form%20001.pdf

Complementing the sales tax is the use tax. This is a tax on the purchase of tangible personal property made outside a Wyoming taxing jurisdiction. When the purchaser in Wyoming uses the property, the purchaser becomes subject to a use tax within his or her own taxing jurisdiction. This use tax liability will be offset by any sales tax legally paid in another state.

Further details can be obtained from:

Department of Revenue*
Herschler Building, 2nd Floor West
Cheyenne, WY 82002
(307) 777-5200
http://revenue.state.wy.us/

*Check for an office in your community (see Appendix C) or contact the Business Permit Program for the office nearest you.

Section III

PERMITS LISTED BY BUSINESS TYPE

- **Department of Agriculture**
- **Department of Audit**
- **Department of Employment**
- **Department of Family Services**
- **Department of Revenue**
- **Department of Transportation**
- **Game and Fish Department**
- **State Engineer**
- **State Fire Marshall**

Department of Agriculture

BUSINESS: All
ACTIVITY: Use or servicing of weighing/measuring devices
AGENCY: Dept. of Agriculture
CONTACT: Weights and Measures
PERMIT TITLE: Registration of weighing/ measuring devices servicemen
PHONE: (307) 777-7324
COST: Varies
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE:
http://agriculture.wy.gov/divisions/ts/sections-a-programs/153

BUSINESS: Apiaries
ACTIVITY: Operation of Apiary(s)
AGENCY: Dept. of Agriculture
PERMIT TITLE: Registration
PHONE: (307) 777-7324
COST: Varies depending on # of colonies
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE:
http://agriculture.wy.gov/images/stories/pdf/forms/techserv/apiarylocapp.pdf

BUSINESS: Bakeries and food manufacturing/processing
ACTIVITY: Sale or manufacture of baked goods
AGENCY: Dept. of Agriculture, CHS
PERMIT TITLE: Food service license
PHONE: (307) 777-7211
COST: $100.00 1st year, $50.00 each year following
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE:
http://agriculture.wy.gov/divisions/chs/food-safety

BUSINESS: Bed & Breakfast; Ranch Recreation
ACTIVITY: Bed & Breakfast; Ranch Recreation
AGENCY: Dept. of Agriculture CHS
PERMIT TITLE: License to Operate
PHONE: (307) 777-7211
COST: $100.00 1st year, $50.00 each yr. following
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE:
http://agriculture.wy.gov/images/stories/pdf/chs/bbreqs.pdf

BUSINESS: Commercial Feed
ACTIVITY: Distribution of Commercial Feed
AGENCY: Dept. of Agriculture
PERMIT TITLE: Product registration
PHONE: (307) 777-6573
COST: $20.00 per product
RENEWAL: Annual
TIME FRAME: 1-4 weeks
WEB SITE:
http://agriculture.wy.gov/images/stories/pdf/forms/techserv/regform.pdf

BUSINESS: Dairy Farm or Dairy Processing
ACTIVITY: Dairy Farm or Dairy Processing
AGENCY: Dept. of Agriculture, CHS
PERMIT TITLE: Grade A, dairy processor
PHONE: (307) 777- 7211
COST: $100.00 1st year, $50.00 each year following
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE:
http://agriculture.wy.gov/divisions/chs/dairy-program

BUSINESS: Eating Establishments
ACTIVITY: Eating Establishments
AGENCY: Dept. of Agriculture CHS
PERMIT TITLE: Food service permit
PHONE: (307) 777-7321
COST: $100.00 1st year, $50.00 each year following
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE:
http://agriculture.wy.gov/divisions/chs/food-safety

BUSINESS: Food Warehouses
ACTIVITY: Storage of food
AGENCY: Dept. of Agriculture, CHS
PERMIT TITLE: Food service license
PHONE: (307) 777-7211
COST: $100.00 1st year, $50.00 each year following
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE:
http://agriculture.wy.gov/divisions/chs/food-safety

BUSINESS: Grain Warehouse
ACTIVITY: Buy, sell, or store grain
AGENCY: Dept. of Agriculture
CONTACT: Division of Plant Industry
PERMIT TITLE: License to buy, sell, or store grain
PHONE: (307) 640-1806
COST: $125.00
RENEWAL: Annual
TIME FRAME: 1-2 weeks
WEB SITE:
http://agriculture.wy.gov/divisions/ts/sections-a-programs/grain-warehouse

BUSINESS: Groceries and Convenience store
ACTIVITY: Sale of food
AGENCY: Dept. of Agriculture, CHS
PERMIT TITLE: Food Service License
PHONE: (307) 777-7211
COST: $100.00 1st year, $50.00 each year following
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE:
http://agriculture.wy.gov/divisions/chs/food-safety

BUSINESS: Livestock salesman
ACTIVITY: Livestock sales
AGENCY: Livestock Board
PERMIT TITLE: Livestock dealer's license
PHONE: (307) 777-7515
COST: None
RENEWAL: Perpetual
TIME FRAME: 1 week
WEB SITE:
http://wlsb.state.wy.us/Animal%20Health/forms/LivestockDealerApp2010%20-%20no%20Assist%20SV.pdf

BUSINESS: Mobile food retailers
ACTIVITY: Sale of food from mobile units
AGENCY: Department of Agriculture, Consumer Health Services
PERMIT TITLE: Food service permit
PHONE: (307) 777-7211
COST: $100.00 1st year, $50.00 each year following
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE:
http://agriculture.wy.gov/divisions/chs/food-safety

BUSINESS: Nurseries
ACTIVITY: Sale of plants, shrubs, etc.
AGENCY: Dept. of Agriculture
PERMIT TITLE: Nursery dealers license
PHONE: (307) 777-7324
COST: $25.00
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE:
http://agriculture.wy.gov/images/stories/pdf/forms/techserv/pi-licenseapp.pdf

BUSINESS: Private and public recreation facilities, motels
ACTIVITY: Swimming pools and spas
AGENCY: Dept. of Agriculture, CHS
PERMIT TITLE: License to operate
PHONE: (307) 777-7211
COST: $100.00 1st year, $50.00 each year following
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE: http://agriculture.wy.gov/divisions/chs/pools

BUSINESS: Slaughtering, processing, or sale of meats
ACTIVITY: Slaughtering, processing, or sale of meats
AGENCY: Dept. of Agriculture
PERMIT TITLE: Inspected Plants, Custom Exempt & Wild Game Plants
PHONE: (307) 777-7211
COST: $100.00 1st year, $50.00 each year following
RENEWAL: Annual
TIME FRAME: 30 days maximum
WEB SITE:
http://agriculture.wy.gov/divisions/chs/meat-a-poultry-program

Department of Audit

BUSINESS: Collection Agency
ACTIVITY: Collection Agency
AGENCY: Audit, Banking Division
CONTACT: Collection Agency Board
PERMIT TITLE: Collection agency license
PHONE: (307) 777-3497
COST: $500.00
RENEWAL: Annual
TIME FRAME: 30-60 days
WEB SITE:
https://sites.google.com/a/wyo.gov/banking/home/boards/collectionlicenseapplication

BUSINESS: Mortgage lender or broker
ACTIVITY: Residential mortgage activity
AGENCY: Audit, Banking Division
PERMIT TITLE: Mortgage broker or lender
PHONE: (307) 777-6483
COST: $500.00
RENEWAL Annual
TIME FRAME: 4-6 weeks
WEB SITE:
https://sites.google.com/a/wyo.gov/banking/home/areas-of-regulation/mortgage-lending/licensing

BUSINESS: Pawnbroker
ACTIVITY: Pawnbroker
AGENCY: Audit, Banking Division
PERMIT TITLE: Pawnbroker license
PHONE: (307) 777-7797
COST: $25.00
RENEWAL: Annual
TIME FRAME: 2-4 weeks
WEB SITE:
https://sites.google.com/a/wyo.gov/banking/home/areas-of-regulation/uniform-consumer-credit-code/license-and-registration

Department of Employment

BUSINESS: All
ACTIVITY: Hazardous occupations
AGENCY: Workers' Safety and Compensation Division
PERMIT TITLE: Workers' compensation account
PHONE: (307) 777-7159
COST: Variable
RENEWAL: N/A
TIME FRAME: 3 weeks
WEB SITE: https://doe.state.wy.us/wyereg/

Department of Family Services

BUSINESS: Child care
ACTIVITY: Child care
AGENCY: Department of Family Services
PERMIT TITLE: Three different child care license types
PHONE: Contact the county rep. (see website below)
COST: $50.00
RENEWAL: Annual
TIME FRAME: Varies
WEB SITE:
https://sites.google.com/a/wyo.gov/early-childcare-and-licensing/child-care-1/home/dfs-in-your-community/child-care-resources/childcare-licensing-rules

Department of Revenue

BUSINESS: Liquor sales
ACTIVITY: Sale of alcoholic beverages
AGENCY: Department of Revenue
PERMIT TITLE: Eight different types of liquor licenses
PHONE: (307) 777-6453
COST: Varies
RENEWAL: Annual
TIME FRAME: 4-6 weeks
WEB SITE: http://eliquor.wyoming.gov/

Department of Transportation

BUSINESS: All
ACTIVITY: Approaches to private property from State highways
AGENCY: Wyoming Dept. of Transportation
PERMIT TITLE: Access facilities
PHONE: (307) 777-4374
COST: None
RENEWAL: Annual
TIME FRAME: Varies

BUSINESS: All
ACTIVITY: Encroachment of utilities across highway rights-of-way
AGENCY: Wyoming Dept. of Transportation
PERMIT TITLE: Utility license
PHONE: (307) 777-4133
COST: $0.00
RENEWAL: None
TIME FRAME: 1-3 weeks

BUSINESS: Fuel sales, distribution, supplier, exporter, importer
ACTIVITY: Sale or distribution of fuel
AGENCY: Dept. of Transportation
PERMIT TITLE: Motor Fuel License
PHONE: (307) 777-4826
COST: $25.00 per fuel type
RENEWAL: Annual
TIME FRAME: One week
WEB SITE: http://www.dot.state.wy.us/files/live/sites/wydot/files/shared/Fuel_Tax_Administration/New%20License%20Application.doc

BUSINESS: Motor carriers, busses and other commercial vehicles
ACTIVITY: Intrastate commercial movements
AGENCY: Wyoming Dept. of Transportation
PERMIT TITLE: Operating authority
PHONE: (307) 777- 4850
COST: $50.00
RENEWAL: Perpetual
TIME FRAME: Immediate

BUSINESS: Salvage yards
ACTIVITY: Salvage yards adjacent to interstates or primary highways
AGENCY: Wyoming Dept. of Transportation
PERMIT TITLE: Junkyard control permit
PHONE: (307) 777-4464
COST: $50.00
RENEWAL: Perpetual
TIME FRAME: 1-2 weeks
WEB SITE: None

BUSINESS: Trucking
ACTIVITY: Move overweight & oversized trucks
AGENCY: Wyoming Dept. of Transportation
PERMIT TITLE: Overweight over 117,000 lbs. gross
PHONE: COST: (307) 777-4376
RENEWAL: Varies by dimensions of the vehicle
TIME FRAME: Each trip made
1 week

BUSINESS: Trucking
ACTIVITY: Oversized trucks
AGENCY: Wyoming Dept. of Transportation
CONTACT: Ports of Entry (see website)
PERMIT TITLE: Oversize permit
PHONE: (307) 777-4896
COST: Varies by dimensions of the vehicle
RENEWAL: Each trip made
TIME FRAME: 1 day

BUSINESS: Vehicles and Storage Disposal
ACTIVITY: Vehicles and Storage Disposal
AGENCY: Wyoming Dept. of Transportation
PERMIT TITLE: Vehicle storage and disposal
PHONE: (307) 777-4709
COST: $25.00 initial
RENEWAL: Annual (no fee)
TIME FRAME: 2 weeks

BUSINESS: Vehicle Manufacturing (including trailers)
ACTIVITY: Vehicle Manufacturing
AGENCY: Dept. of Transportation
PERMIT TITLE: Vehicle manufacturer's license
PHONE: (307) 777-4714
COST: $100
RENEWAL: Annual
TIME FRAME: 1-2 weeks

BUSINESS: Wholesale & Retail Sales of Automobiles
ACTIVITY: Franchised & non-franchised auto dealers
AGENCY: Wyoming Dept. of Transportation
PERMIT TITLE: Vehicle dealers license
PHONE: (307) 777-4717
COST: $100.00 (12 or more sales) $25.00 (under 12 sales)
RENEWAL: Annual
TIME FRAME: Varies

Game and Fish Department

BUSINESS: Fishing preserves or hatcheries; Live bait, Fishing derbies
ACTIVITY: Fishing preserves or hatcheries; Live bait dealers
AGENCY: Game & Fish, Fish Division
PERMIT TITLE: License
PHONE: (307) 777-4559
COST: Varies
RENEWAL: Varies
TIME FRAME: Contact the Department
WEB SITE: https://wgfd.wyo.gov/About-Us/Game-and-Fish-Commission

BUSINESS: Outfitting
ACTIVITY: Outfitting
AGENCY: Board of Outfitters
PERMIT TITLE: Outfitter's license
PHONE: (307) 777-5323
COST: $600.00
RENEWAL: Annual
TIME FRAME: Varies
WEB SITE: http://outfitters.state.wy.us/

BUSINESS: Taxidermy; game bird farms, fur dealers
ACTIVITY: Taxidermy; game bird farms, fur dealers
AGENCY: Game & Fish, Wildlife Division
PERMIT TITLE: License
PHONE: (307) 777-4579
COST: Varies
RENEWAL: Varies
TIME FRAME: Contact the Department
WEB SITE: https://wgfd.wyo.gov/WGFD/media/content/PDF/Licensing/TAXIDERMIST-APPLICATION.pdf

State Engineer

BUSINESS: All outside municipal service area
ACTIVITY: Construction, oil well drilling
AGENCY: State Engineer
CONTACT: Division Administrator – Ground or Surface water
PERMIT TITLE: Temporary water use agreements
PHONE: (307) 777-6171
COST: $50.00
RENEWAL: Up to 2 years
TIME FRAME: Varies
WEB SITE: http://seo.state.wy.us/PDF/IssuanceOfTWUAOutside.pdf

State Fire Marshall

BUSINESS: All
ACTIVITY: Electrical Hook-ups
AGENCY: Electrical Safety
CONTACT: Electrical Inspector
PERMIT TITLE: Electrical wiring permits
PHONE: (307) 777-7288
COST: $50.00
RENEWAL: Annual
TIME FRAME: 1 day
WEB SITE: http://wsfm.wyo.gov/electrical-safety/wiring-permits

BUSINESS: Construction
ACTIVITY: Installation of electrical systems
AGENCY: Electrical Safety
PERMIT TITLE: Electrical contractors & limited/low voltage contractor license
PHONE: (307) 777-7288
COST: $400.00 and $200.00
RENEWAL: Annual
TIME FRAME: 1 week
WEB SITE: http://wyofire.state.wy.us/electricalsafety/examinationandlicensing.html

Section IV

Listing of State Agencies Administering Professional Licenses

Animal Euthanasia Technician Certification Board
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-3507; Fax: (307) 777-3508
http://plboards.state.wy.us

Board of Architects and Landscape Architects
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-7788; Fax: (307) 777-3508
http://plboards.state.wy.us

Board of Athletic Training
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-7788; Fax: (307) 777-3508
http://plboards.state.wy.us

Board of Barber Examiners
2515 Warren Ave, Suite 302
Cheyenne WY 82002
(307) 777-8572, Fax: (307) 777-3681

Board of Certified Public Accountants
2020 Carey Ave, Suite 702
Cheyenne WY 82002
(307) 777-7551, Fax: (307) 777-3796
http://cpaboard.state.wy.us

Board of Chiropractic Examiners
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-6529; Fax: (307) 777-3508
http://plboards.state.wy.us

Collection Agency Board
Herschler Bldg 3E
Cheyenne WY 82002
(307) 777-3497; Fax: (307) 777-3555
http://audit.state.wy.us/banking

Board of Cosmetology
2515 Warren Ave, Suite 302
Cheyenne WY 82002
(307) 777-8572, Fax: (307) 777-3681
http://cosmetology.state.wy.us

Board of Dental Examiners
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-6529; Fax: (307) 777-3508
http://plboards.state.wy.us

Electrical Board-Fire Marshall's Office
Herschler Bldg., 1W
Cheyenne WY 82002
(307) 777-7992; Fax: (307) 777-7119
http://wyofire.state.wy.us/electricalsafety/examinationandlicensing.html

Board of Embalmers
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-3507; Fax: (307) 777-3508
http://plboards.state.wy.us

Board of Engineers & Land Surveyors
6920 Yellowtail Dr, Suite 100
Cheyenne WY 82002
(307) 777-6155, Fax: (307) 777-3403
http://engineersandsurveyors.wy.gov/

Board of Professional Geologists
500 S Third St
Laramie WY 82070
(307) 742-1118; Fax (307) 742-1120
http://wbpg.wy.gov/

Board of Hearing Aid Specialists
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-6529; Fax: (307) 777-3508
http://plboards.state.wy.us

Insurance Department
106 E. 6th Ave.
Cheyenne, WY 82002
(307) 777-7401; Fax (307) 777-2446
http://insurance.state.wy.us/index.asp

Board of Law Examiners
P.O. Box 109
Cheyenne, WY 82003
(307) 632-9061; Fax (307) 632-3737
http://wyomingbar.org/

Board of Medicine
320 W 25th St #200
Cheyenne WY 82002
(307) 778-7053; Fax: (307) 778-2069
http://wyomedboard.state.wy.us

Mental Health Professions Licensing Board
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-7788; Fax: (307) 777-3508
http://plboards.state.wy.us

Board of Midwifery
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-7788; Fax: (307) 777-3508
http://plboards.state.wy.us

Mining Council
P.O. Box 1094
Rock Springs, WY 82902
(307) 362-5222; Fax: (307) 362-5233

Board of Nursing
1810 Pioneer
Cheyenne WY 82002
(307) 777-7195; Fax (307) 777-3519
https://nursing-online.state.wy.us/

Board of Nursing Home Administrators
6101 Yellowstone, Suite 501
Cheyenne WY 82002
(307) 777-7815; Fax (307)777-3314
http://nha.state.wy.us/

Board of Occupational Therapy
6101 Yellowstone, Suite 501
Cheyenne WY 82002
(307) 777-7815; Fax (307) 777-3314
http://ot.state.wy.us/

Board of Optometry
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-6529; Fax: (307) 777-3508
http://plboards.state.wy.us

Board of Outfitters and Professional Guides
1950 Bluegrass Circle, Suite 280
Cheyenne WY 82002
(307) 635-1589; Fax (307) 777-6715
http://outfitters.state.wy.us/

Board of Pharmacy
1712 Carey Avenue, Suite 200
Cheyenne WY 82002
(307) 634-9636; Fax: (307) 634-6335
http://pharmacyboard.state.wy.us

Board of Physical Therapy
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-3507; Fax: (307) 777-3508
http://plboards.state.wy.us

Board of Registration in Podiatry
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-7788; Fax: (307) 777-3508
http://plboards.state.wy.us

Professional Teacher Standards Board
1920 Thomes Ave #400
Cheyenne WY 82002
(307) 777-7291; Fax: (307) 777-8718
(800)675-6893; http://ptsb.state.wy.us

Board of Psychology
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-3507; Fax: (307) 777-3508
http://plboards.state.wy.us

Board of Radiologic Technologists
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-7788; Fax: (307) 777-3508
http://plboards.state.wy.us

Real Estate Certified Appraisers Board
2020 Carey Ave, Suite 702
Cheyenne WY 82002
(307) 777-7141; Fax 777-3796
http://realestate.state.wy.us/

Board for Respiratory Care
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-3507; Fax: (307) 777-3508
http://plboards.state.wy.us

Board of Speech Pathology & Audiology
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-6529; Fax: (307) 777-3508
http://plboards.state.wy.us

Board of Veterinary Medicine
1800 Carey Avenue, 4th Floor
Cheyenne WY 82002
(307) 777-3507; Fax: (307) 777-3508
http://plboards.state.wy.us

Board of Water Well Drilling and Pump Installers
125 Ocean Lake Rd.
Riverton, WY 82501
(307) 857-4169; Fax: Same #-call first
http://wwcb.state.wy.us/

Section V

APPENDICES

- **A: State Highway Map**
- **B: Workforce Service Offices**
- **C: Department of Revenue Field Representatives**
- **D: Small Business Development Centers**
- **E: Contractor Licensing Requirements**
- **F: Forming a Wyoming LLC or Corporation**
- **G: Forming a Wyoming Nonprofit**

APPENDIX A
State Highway District Map

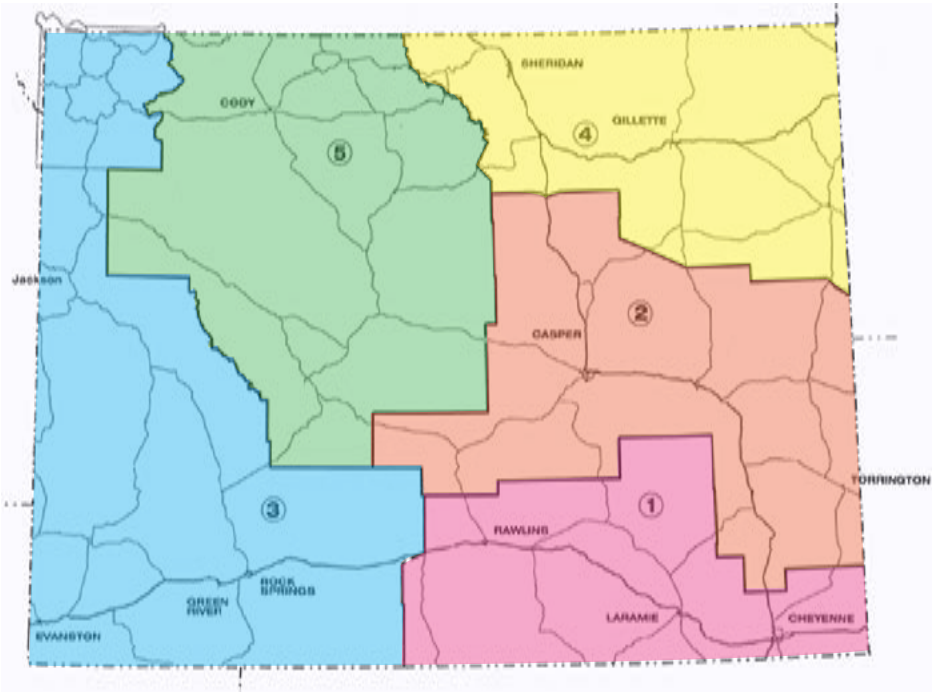
District 1
3411 S. 3rd St.
Laramie, WY 82070
(307) 745-2100

District 2
900 Bryan Stock Trail
Casper, WY 82601
(307) 473-3200

District 3
3200 Elk St.
Rock Springs, WY 82901
(307) 352-3000

District 4
10 E. Brundage Lane
Sheridan, WY 82801
(307) 674-2300

District 5
218 West C
Basin, WY 82410
(307)568-3400



APPENDIX B
Workforce Services Offices

Location	Address	Telephone
Afton	350 S. Washington, P.O. Box 1068; 83110	(307) 886-9260
Casper	851 Werner Court, Suite 120; 82601	(307) 234-4591
Cheyenne	1510 E. Pershing Boulevard; 82002	(307) 777-3704
Douglas	126 Russell Ave., #B; 82633	(307) 358-2147
Evanston	98 Independence Drive; 82931	(307) 789-9802
Gillette	1901 Energy Court; #230; 82718	(307) 682-9313
Lander	1295 12th St.; 82520	(307) 335-9224
Newcastle	2013 W. Main St., #102; 82701	(307) 746-9690
Powell	N. Beckman & 7th St.; 82435	(307) 754-6436
Rawlins	1703 Edinburgh; 82301	(307) 324-3485
Riverton	422 E. Fremont; 82501	(307) 856-9231
Rock Springs	2451 Foothill Blvd.; 92901	(307) 382-2747
Sheridan	61 South Gould; 82801	(307) 672-9775
Thermopolis	344 Arapahoe St.; Every 3rd Tuesday	(307) 856-9231
Torrington	1610 E. "M" Street; 82240	(307) 532-4171
Wheatland	956 Maple Street, #16; 82201	(307) 322-4741
Worland	1200 Culbertson Ave., #F; 82401	(307) 347-8173

APPENDIX C
Department of Revenue Field Representatives

Location	Address	Telephone
Casper	851 Werner Ct. Ste. 100; 82601	266-3621
Cheyenne	122 W. 25th St. 2nd Floor; 82002	777-5211
Gillette	1901 Energy Ct. #302; 82716	682-6061
Jackson	125 E. Pearl #B-6; 83001	734-9354
Lander	277 Main St. #2; 82520	332-3370
Laramie	121 East Grand, Ste. 212; 82070	742-4207
Powell	1201 E. 7th St.; 82435	754-2686
Rock Springs	2441 Foothills Ste.102; 82902	382-4531
Sheridan	303 S. Main St.; 82801	674-8559
Torrington	1618 E. Main St.; 82240	532-5566

APPENDIX D
Wyoming Small Business Development Centers

State Office
1000 E. University, Dept. 3922
Laramie, WY 82071
(307) 766-3593
Toll Free in WY 800-348-5194

e-mail: jkline@uwyo.edu

Southwest Region
1400 Dewar Dr. Suite #208
Rock Springs, WY 82901
(307) 352-6894

e-mail: rcondie1@uwyo.edu
Serving the following counties: Sublette, Lincoln, Uinta and Sweetwater.

Northcentral Region
143 South Bent Street, Suite A
Powell, WY 82435
(307) 754-2139
Toll Free in WY 800-383-0371

e-mail: bmorse1@uwyo.edu

Serving the following counties:
Park, Big Horn, Washakie, Hot Springs.

Northwest Region
213 W. Main, Suite C
Riverton, WY 82501
(800) 969-8639
(307) 857-1174

e-mail: slancast@uwyo.edu
Serving the following counties:
Fremont, Teton.

Central Region
300 South Wolcott, Suite 300
Casper, WY 82601
(307) 234-6683
Toll Free in WY 800-348-5207

e-mail: Justin.Farley@uwyo.edu

Serving the following counties:
Converse, Natrona, Niobrara and Platte.

Southeast Region
1400 East College Drive
Cheyenne, WY 82007-3298
(307) 632-6141
Toll Free in WY 800-348-5208

e-mail: jprivett@uwyo.edu

Serving the following counties:
Goshen, Laramie, Albany and Carbon.

Northeast Region
2001 W. Lakeway Rd., Suite D
Gillette, WY 82718
(307) 682-5232
Toll Free in WY 888-956-6060

e-mail: sjerke@uwyo.edu

Serving the following counties: Sheridan, Johnson, Campbell, Crook and Weston.

APPENDIX E
Contractor Licensing Requirements

For comprehensive one stop licensing and permitting assistance, contact the Wyoming Business Council at 307.777.2826 or email Will Hardin at will.hardin@wyo.gov.

Contractor licensing (except electrical) is not done by the state of Wyoming. Rather, the option to license contractors is deferred to the local jurisdiction where the construction activity is to take place. Local contacts are found at this site:
http://wyomuni.org/members/

Electrical licensing (State Fire Marshal)
Call (307) 777-7288 or visit:
http://wyofire.state.wy.us/electricalsafety/examinationandlicensing.html

For a profit corporation, LLC, or limited partnership to transact business in Wyoming, it must file for Certificate of Authority with the Secretary of State.
Call (307) 777-7311 or visit:
http://soswy.state.wy.us/Forms/FormsFiling.aspx?startwith=Business

If the business has employees, it may need to enroll in the state Unemployment Insurance and Workers' Compensation programs.
Call (307) 777-6763 or visit:
https://doe.state.wy.us/wyereg/

Nonresident employers (here less than one year) must, under certain circumstances, post bond with the Department of Employment.
Call (307) 777-5962.
Go to the following site and link to "Non-Resident Employer Surety Bond."
http://doe.wyo.gov/

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APPENDIX E
Contractor Licensing Requirements

New employee hires in Wyoming must be reported to the New Hire Reporting Center.
Call (800) 970-0258 or visit:
http://newhire-reporting.com/WY-Newhire/default.aspx

Nonresident general contractors (here for less than one year) must post bond with the Department of Revenue.
Nonresident subcontractors have other reporting requirements.
Call (307) 777-5200 or visit:
http://revenue.state.wy.us/PortalVBVS/uploads/Publication_Contractor%20Industry%2008.22.08.pdf

Nonresident contractors bringing mobile machinery into the state must obtain mobile machinery permits from the Ports of Entry or County Treasurers. Visit:
http://www.wcta.us/Wyoming_County_Treasurers_Association/Contact_Info.html

In most cases, company vehicles and private vehicles of workers will need to acquire Wyoming registration from the County Treasurer. Temporary registration for non-resident registered vehicles is available. Visit:
http://www.wcta.us/Wyoming_County_Treasurers_Association/Contact_Info.html

Contractors wishing to avail themselves to the 5% bid preference for public works contracts must complete a residency certification application.
Call (307) 777-7261 or visit: http://doe.wyo.gov/

APPENDIX F
Forming a Wyoming LLC or Corporation

To create a Wyoming LLC or corporation, one must file the appropriate "articles" with the Secretary of State. Templates for Articles of Organization (LLC) http://soswy.state.wy.us/Forms/Business/LLC/LLC-ArticlesOrganization.pdf and Articles of Incorporation (corporation) http://soswy.state.wy.us/Forms/Business/PROF/P-ArticlesIncorporation.pdf are available from the Secretary of State website.

The filing fee for both legal structures is $100.00. In addition, an annual report must be filed to keep the business in good standing. The annual report fee is $50.00 unless the business has more than $250,000.00 in assets located or employed in the state.

The annual report is due on the first day of the month in which the original filing was processed. The report can be filed electronically provided the entity is in good standing. https://wyobiz.wy.gov/Business/AnnualReport.aspx

An annual report reminder will be sent if an E-mail is posted to business@wyo.gov In the subject line, type "reminder" and in the text of the E-mail, indentify the company and the E-mail address where the reminder should be sent.

All LLC's and corporations must have a registered agent; a resident at least 18 years old with a physical (street) address where service of process can be accepted. If an owner meets these requirements, that owner can act as the registered agent for the business. An alternative is to hire a professional registered agent.

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APPENDIX F
Forming a Wyoming LLC or Corporation

Other Considerations

Employer Identification Number (EIN): In most cases, corporations and LLC's will need to secure an EIN.
http://www.irs.gov/businesses/small/article/0,,id=98350,00.html

Federal Taxes: Corporations and LLC's can elect to be taxed in different ways by the IRS; each of which may have financial consequences. An appointment with an accountant is prudent to determine the best selection for your business.

As independent contractors, you may be considered self employed and need to account for self employment taxes (Social Security & Medicare)
http://www.irs.gov/businesses/small/article/0,,id=98846,00.html

Unemployment Insurance: Corporate officers are considered employees and must be covered by Unemployment Insurance (UI). https://doe.state.wy.us/wyereg/ Workers' Compensation (WC) coverage is optional. LLC members are not required to obtain either UI or WC coverage.

Formalities: Among other features, LLC's and corporations allow owners to segregate and shield private assets from those of the company in the event of a lawsuit provided the business is properly constructed and operated. Observing corporate and LLC formalities buttress the wall of separation between the assets of the business and its owner(s). Securing legal counsel to clarify how formalities can be introduced into your business operation can be beneficial.

Conclusion: While registering an LLC or corporation is easy, the operation of the entity can be complex. The Business Permitting Office of the Wyoming Business Council will assist clients with all aspects of creating and maintaining a functional LLC or corporation.

Contact:
Will Hardin, Business Outreach Coordinator
will.hardin@wyo.gov

307-777-2826

APPENDIX G
Forming a Wyoming Nonprofit

Introduction

The state of Wyoming recognizes two nonprofit formations: The nonprofit corporation (NC) and the unincorporated nonprofit association (UNA). In general, the UNA is a less structured and formal entity type and requires less paperwork. A comparison of these two entity types can be found at the following link (Texas and Wyoming law are quite similar).
http://www.texascbar.org/content/legal_library/corp_structure/downloads/Why_choose_one.pdf

This Appendix will highlight the steps to create both structures in Wyoming. Obtaining tax exempt status from the IRS will also be explored. Also, state opportunities/obligations will also be discussed.

Nonprofit Corporation (NC)

To register an NC in Wyoming, one must file Articles of Incorporation with the Secretary of State.
http://soswy.state.wy.us/Forms/Business/NP/NP-ArticlesIncorporation.pdf A registered agent is required, there must be at least three board members and there are annual filing requirements. To understand other statutory formalities, view the following site. http://law.justia.com/codes/wyoming/2016/title-17/chapter-19/article-1/

Unincorporated Nonprofit Association (UNA)

The statutes governing the creation and operation of this legal structure can be found at this site.
http://law.justia.com/codes/wyoming/2016/title-17/chapter-22/ There are no filing requirements with the Secretary of State although the entity can elect to designate a registered agent (see W.S. 17-22-110). The fee is $5.00 and the designation is valid for five years. The registration is done by letter, the content of which is statutorily defined. Sample letters can be requested by emailing or calling the Wyoming Business Council Business Permit Office (307-777-2843).

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APPENDIX G
Forming a Wyoming Nonprofit

Federal Considerations

Regardless of the formation selection, a federal tax ID number (EIN) should be obtained. Go to the following site for more information. http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Do-You-Need-an-EIN%3F
Among other uses, banks will require this number for account creation.

It may be prudent for the nonprofit to request tax exempt status from the IRS. This election, named after Section 501(c) of the Internal Revenue Tax Code, can be particularly useful if the nonprofit wishes to solicit donations or be the recipient of grant funding. Both NC's and UNA's are eligible for this election. If one wishes to apply for tax exempt status, refer to IRS publication 557.
http://www.irs.gov/pub/irs-pdf/p557.pdf One should be mindful that this process can be both complicated and expensive.

State of Wyoming Considerations

Some nonprofits become large enough to have paid staff and must enroll in the state's Unemployment Insurance and (possibly) Workers' Compensation programs. Additionally, corporate officers of a NC are considered employees of that entity (even if they receive no compensation). Therefore, an Unemployment Insurance account must be created by the NC. Officer coverage is not required of an UNA. Use the following form to request enrollment in either or both types of employee insurance programs. https://doe.state.wy.us/wyereg/

Certain nonprofits may also be eligible for property tax relief as well as sales/use tax exemptions on purchases. The provisions guiding the allowance of these exemptions are complicated so it is best to contact the Department of Revenue directly for guidance. For more information on the availability of these exemptions for one's organization, contact the Property Tax (307-777-7961) and Excise (sales) Tax (307-777-5200) Divisions of the Department of Revenue or go to the following site. http://revenue.wyo.gov/

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