

The Department of Revenue



Audit

Important Links

DOR Website: <http://revenue.wyo.gov/>

DOR Rules: <https://revenue.wyo.gov/about-us/rules-and-regulations>

Wyoming Statutes & Constitution:

<http://www.wyoleg.gov/StateStatutes/StatutesConstitution?tab=o>

Audit

Audits are completed by the Wyoming Department of Audit

DOR provides valuation guidance, issues assessments, and accounts for findings during the audit process.

Audits are guided by Wyo. Stat. 39-14-208(b) which states (in part): Audits provided by this article shall commence within three (3) years and six (6) months immediately following the reporting date for ad valorem taxes and taxpayers shall keep accurate books and records of all production subject to severance taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-103(b) for a period of seven (7) years and make them available to department examiners for audit purposes.

Wyo. Stat. 39-14-208(b)(vi) states: “The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to assess deficient severance tax payments, interest and penalty, if any, for the same periods governing mine product valuation amendments pursuant to paragraphs (ii) and (iii) of this subsection;”

Audit

Following the taxpayers response to the Preliminary Issue Letter, the Department of Audit issues a final Issue Letter. DOR relies on the Final Issue Letter and issues an assessment based on that letter.

*This assessment is the final administrative decision. As such, appeal is the only avenue available for the taxpayer to address any outstanding issues.

The State of Wyoming

DEPARTMENT OF REVENUE

MATTHEW H. MEAD, Governor
DANIEL W. NISBET, Director

Headline Building
300 Capitol Mall
121 West 25th Street
Cheyenne, Wyoming 82002-0110
E-Mail: customerservice@dor.wyo.gov
Web Site: www.dor.wyo.gov

Telephone (307) 777-7861
Toll-Free FAX (800) 777-7722
Regular Fax (307) 777-7722
Customer FAX (307) 777-6822
Mineral FAX (307) 777-7849
Energy FAX (307) 777-6821

, 2018

OPID: XXXX
CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Company name
Attn:
Address
Address

Subject: Wyoming Production Tax Audit, Production Years 2000-2000
DOA Project # 000000

Dear:

The Wyoming Department of Audit has audited the production and sales of oil and gas from the field located in County, for the period January, 2000, through December, 2000. Company name, was notified of the audit findings in the Department of Audit's preliminary findings issue letter dated Date, 2018. This letter constitutes the Department of Revenue's final determination assessment notice of additional severance tax due and serves as a notice of an increase in taxable value for ad valorem tax purposes, resulting from the audit. This letter should be considered the final determination letter and administrative action by the Department of Revenue.

FINDINGS

Please refer to the Department of Audit final issue letter enclosed herein. No material changes have been made with respect to the audit findings for the gross products additional taxable value and the additional severance taxes due.

SUMMARY

Additional severance tax due per the attached Department of Revenue Schedule 1 is as follows:

Additional Severance Tax	\$0
Interest through 07/01/2000	\$
TOTAL DUE	\$0

The State of Wyoming

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SUMMARY

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Interest through 07/01/2000	\$
TOTAL DUE	\$0

In order to obtain proper credit for payment, please enclose a copy of this letter along with your remittance of \$. They are due within thirty (30) days from the date of this letter and should be made to:

Department of Revenue
Mineral Tax Division
Attn: Matt Sachse
Headline Building, 2nd Floor West
122 West 25th Street
Cheyenne, WY 82002-0110

Exceptions to this assessment may be initiated pursuant to Rules, Chapter 2, Section 5, Wyoming State Board of Equalization (http://taxappeals.state.wy.us/rule_2.htm), by filing a written notice of appeal with the Board, in care of Executive Secretary/Legal Counsel at:

State Board of Equalization Or State Board of Equalization
PO Box 418 122 W. 25th Street
Cheyenne, WY 82002 1st Floor West
Cheyenne, WY 82002

The notice shall briefly state in ordinary and concise language the issues upon which the appeal is based, the contentions of the petitioner, the relief desired, and be accompanied by a copy of the decision at issue. The notice shall also contain the phone number, fax number if available, and mailing address of petitioner, representative or attorney. Unless otherwise required by law, the appeal notice must be postmarked or filed with the Board within thirty (30) days of the date of the final administrative decision at issue.

This assessment notice becomes final upon the expiration of the above mentioned 30 day period. The total increase in ad valorem taxable value is \$0.00 and is detailed in the enclosed Department of Revenue Schedule 2.

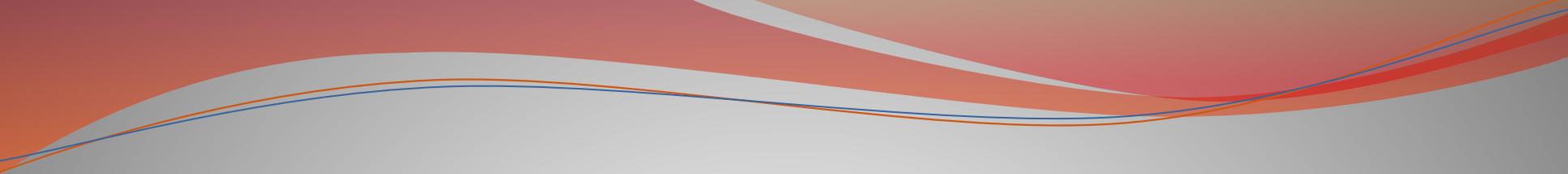
If you have any questions concerning this matter, please contact the undersigned at (307) 777-5310.

Sincerely, Reviewed and approved,

Matt Sachse Administrator, Mineral Tax Division
Department of Revenue

Craig Gorsick
Administrator, Mineral Tax Division
Department of Revenue

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Senior Tax Examination Analyst
(Audit Processing & DOA liaison)
Kim Jenkins
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e-mail: kimberly.jenkins@wyo.gov