

**Wisconsin Temporary Event Report**

Information on this form is required under section 73.03(38), Wis. Stats.

*Instructions on reverse side.***Part A: Event Operator Information**

Doing Business As (DBA) Name (if applicable) Northern Wisconsin State Fairgrounds			
Legal Business Name (if not sole proprietor) Northern Wisconsin State Fair Association			
Event Operator Name (Last)		Event Operator Name (First)	
Mailing Address 225 Edward St.		Email Address info@nwsfa.com	
City Chippewa Falls	State WI	Zip 54729	Contact Phone Number 715-723-2861

**Part B: Temporary Event Information**

Event Start Date July 10, 2024	Event End Date July 14, 2024		
Temporary Event Name Northern Wisconsin State Fair			
Street Address 225 Edward St.			
City Chippewa Falls	State WI	Zip 54729	

**Part C: Vendor Information** To be completed by seller and given to operator on or before the first day of event.

If the vendor does not have a Wisconsin seller permit number and claims sales are tax exempt, enter the exemption code number.

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| 1 - Exempt sales only or display only            | 3 - Nonprofit occasional sales exemption |
| 2 - Multi-level marketing company pays sales tax | 4 - Exempt occasional sales              |

Wisconsin Seller's Permit Number (15 digits starting with 456) 456- -		SSN (last 4 digits)	FEIN (last 4 digits)	Exemption Code
Legal Business Name (if not sole proprietor)		Doing Business As (DBA) Name (if applicable)		
Vendor/Contact Name (Last)		Vendor/Contact Name (First)		Vendor Phone Number
Mailing Address			Email Address	
City	State	Zip	Multi-Level Marketing Company (if claiming Code 2 above)	

*I declare that the information on this form is true and correct to the best of my knowledge and belief, and that I'm authorized to sign this form.*

Signature	Date
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**INFORMATION FOR SELLERS AT TEMPORARY EVENTS** For purposes of this publication, a seller is a person or entity selling merchandise or providing taxable services at a temporary event. A seller may also be referred to as a vendor, exhibitor, or booth owner.

**A. What Are a Seller's Requirements?** Sellers may be responsible for obtaining a seller's permit from the Department of Revenue and for reporting and paying sales tax on sales at the events.

**B. Who Needs a Wisconsin Seller's Permit?** Every individual, partnership, corporation, or other organization making taxable sales in Wisconsin, regardless of whether its sales are mercantile in nature, is required to have a seller's permit, unless one of the following applies:

- The seller only sells nontaxable products, such as nontaxable food.
- The seller qualifies for the occasional sales exemption.

#### **Out-of-state sellers at a temporary event in Wisconsin**

An out-of-state seller making sales at a temporary event in Wisconsin is engaged in business in Wisconsin and is liable for sales or use tax on its taxable sales in Wisconsin. If the seller has no further business activity in Wisconsin after the end of their tax year, the seller may inactivate its seller's permit. Even if a seller does not make sales at the event itself, but promotes future sales (e.g., gives potential customers business cards or other promotional materials), the seller is still liable for tax on its Wisconsin sales through the end of the seller's tax year. A seller with an activate seller's permit remains liable for Wisconsin sales and use taxes.

### **Common Questions**

#### **What is a temporary event?**

A temporary event is an occasion, activity, or function at which merchandise is sold or traded or taxable services are provided. An event can be on one or consecutive days. It may reoccur on a weekly, monthly, quarterly, or annual basis.

#### **How are recurring events reported?**

Multiple events in a calendar month may be reported as one event. In this case, the event start is the first and the event end is the last day of the month.

#### **Who is a temporary event operator?**

The organizer or planner of an event is the event operator.

#### **What must a temporary event operator report?**

Temporary event operators must complete and submit Form S-240 with information about each event vendor to the Department of Revenue (DOR) within **10 days business days** of the close of the event.

**Note:** Operators may be assessed a \$200 penalty for the first offense and \$500 for subsequent missing, late, or incomplete reports.

#### **What are temporary event vendor requirements?**

Temporary event vendors must have a Wisconsin seller's permit unless their sales are exempt from sales and use tax.

#### **Where can I find more information on temporary events?**

- [Publication 228, Temporary Events](#)
- [revenue.wi.gov](http://revenue.wi.gov) and search 'Temporary Events'

### **Completing Form S-240**

The event operator is **required** to complete all sections of Form S-240, to include all vendor information.

**Part A** is the event operator information.

**Part B** is the temporary event information.

**Part C** is used to report all vendors attending the event. If the event operator is making taxable sales, they should complete a vendor report for themselves.

An operator may be assessed a penalty for an incomplete report for failure to obtain information about each vendor.

#### **Questions**

- Email: [DORTempEvents@wisconsin.gov](mailto:DORTempEvents@wisconsin.gov)
- Call: (608) 264-4582.

#### **Applicable Laws and Rules**

This document provides statements or interpretations of the following laws and regulations in effect as of June 1, 2022: sec. 77.52(19) and 73.03(38), Wis. Stats., and sec. Tax 11.53 and 11.535, Wis. Adm. Code.