

Form S-240 - Wisconsin Temporary Event Report Instructions

An event operator must use [Form S-240](#), Wisconsin Temporary Event Report, or [Form S-240-Alt](#), (100 vendors), to identify the vendors selling at the operator's temporary event in Wisconsin. A temporary event is defined as an occurrence, occasion, activity, or function at which merchandise is sold or traded or taxable services are provided. The event can be on one day or consecutive days.

The event operator must complete all parts of the event report using the fillable PDF report. The event operator is responsible for ensuring the report is accurate and must submit the report to the Wisconsin Department of Revenue (DOR) within 10 days following the event end date. Handwritten submissions must be legible.

Before filing Form S-240, review the Event Operator page on our website at revenue.wi.gov (search [event operator](#)).

Part A: Event Operator Information

- **Doing Business As (DBA) name.** Enter the name commonly used by the business if different than the legal business name. Leave blank if not applicable.
- **Wisconsin Tax Number (WTN).** Enter the 15-digit number assigned by the department. Typically, this number begins with 640, 456, 600, or 008, depending on the tax type. If you do not have a number, please contact DOR.
- **Legal Business Name.** If the event operator is a sole proprietor or individual, leave blank.
- **Full FEIN.** The Federal Employer Identification Number (FEIN) is assigned by the IRS. The FEIN is required unless the operator is a sole proprietor. This number is sometimes referred to as an EIN.
- **Event Operator Name.** First and last names are required.
- **Full SSN.** If the event operator is a sole proprietor, provide the operator's nine-digit Social Security Number (SSN).
- **Mailing Address.** We may send confidential information to the address you provide.
- **Email Address and Phone Number.** Information for the primary contact.

Part B: Temporary Event Information

- **Event Start Date.** The first day of event sales.
- **Event End Date.** The last day of event sales.
- **Number of Vendors.** The total number of vendors at the event including those with nontaxable sales or only displaying information. If reporting multiple events on a single report, do not include the same vendor more than once.
***NOTE: Reporting Multiple Events in a Month.** If you have regularly recurring events within the same month at the same location, you may combine those events on a single, monthly event report. Enter the first day of the month for the start date and the last day of the month for the end date. The department may require separate reports rather than allowing a combined report at its discretion.*
- **Temporary Event Name.** The name used to advertise the event to the public.
- **Minimum Vendor Booth Fee.** The minimum booth fee charged to vendors.
- **Street Address.** The physical location of the event.
- **Customer Admission Fee.** If an admission fee is charged, enter the price for a non-discounted adult admission to the event.

Part C: Vendor Information

All pages must have the event operator's WTN, and the event end date completed.

- **Wisconsin Seller's Permit Number:** A Wisconsin seller's permit number has 15 digits and begins with 456 (456-xxxxxxxxxx-xx). Sellers may apply for a Wisconsin seller's permit at tap.revenue.wi.gov/btr.
- **SSN and FEIN:** The last 4 digits of the SSN are required. If the vendor has a FEIN, enter both numbers.
- **Exemption Code:** If the vendor claims an exemption from collecting and remitting sales tax, enter the exemption code number. Exemptions are limited to the following four reasons:
 1. **Exempt sales only or display only:** Exempt sales refers to nontaxable sales. Display only refers to a vendor advertising goods and services but not selling merchandise.
 2. **Multi-level marketing (MLM) company pays sales tax:** Multi-level marketing companies are those companies that sell their products through distributors. The department regards the multi-level marketing company as a retailer required to remit sales tax on sales to its distributors. Distributors for such companies may use this exemption code if the distributor only sells products for which the multi-level marketing company has already collected and remitted Wisconsin sales tax on the retail sales price of the products.
 3. **Nonprofit occasional sales exemption:** Sales by nonprofit organizations may qualify for exemption from Wisconsin sales and use tax. Refer to [Fact Sheet 2106](#) or Publication 206, Sales Tax Exemption for Nonprofit Organizations, for more information.
 4. **Occasional sales exemptions:** A person is not required to hold a Wisconsin seller's permit if the person's taxable sales are less than \$2,000 in a calendar year. Refer to Publication 228, Temporary Events, for more information.

- **Legal Business Name:** If the vendor is a sole proprietor leave blank
- **Doing Business As (DBA) Name:** The name commonly used by the business if different than the legal business name. Leave blank if not applicable.
- **Vendor/Contact Name:** Vendor's first and last name are required.
- **Mailing Address:** We may send confidential information to this address.
- **Email address and phone number:** Contact information for the vendor selling at the event.
- **Multi-Level Marketing Company Name:** Required if claiming exemption code 2. Enter name of company that remitted the tax.

Submitting the S-240 Wisconsin Temporary Event Report

- A fillable PDF version is available on our website. An alternate version with space for 100 vendors is also available on our website.
- Complete the fillable form on your device or print the form for manual completion.
- Reproduce the vendor information page (Part C) as many times as necessary to report all vendors at the event.
- Make sure the operator WTN and event end date are entered in Parts A and B to populate these fields in Part C.
- Using the PDF Fillable [S-240 Wisconsin Temporary Event Report](#):
 1. Complete Parts A, B and C.
 2. When Part C is filled in and more vendor fields are needed.
 - If you intend to mail or scan your full report, print page 2.
 - You can also save page 2 as a PDF file and merge the PDF files when done.
 - Use the 'Clear Page 2' button on the top of page to add additional vendors.
 - Repeat process until all vendors have been recorded.
- Using PDF Fillable [S-240-Alt \(100 vendor report\)](#) Wisconsin Temporary Event Report:
 1. Complete Parts A and B.
 2. WTN and Event End Date will auto populate at top of pages.
 3. Fill out all the vendor fields needed (100 available).
 4. Print only the pages with vendor information. PDF printing is advised for electronic submission to minimize file size.
 5. If more than 100 vendors are needed, it is acceptable to print, scan, merge, or submit multiple reports. Each file must contain one page 1 with Parts A and B completed.
- Include page 1 with each electronic or paper submission:
 1. **Electronic Submission:** After saving or scanning the report to your computer, the file may be uploaded to our secure transfer portal on our website at <https://www.revenue.wi.gov/Pages/OnlineServices/wteptran.aspx>.
 2. **Fax Submission:** Send a complete report to fax (608) 224-5761.
 3. **Paper S-240 forms may be mailed to:**

Wisconsin Department of Revenue
 Temporary Events Project MS 3-80
 PO Box 8902
 Madison, WI 53708-8902

Questions

Please visit our [Temporary Events Common Questions](#) website, or

- Call: (608) 264-4582
- Fax: (608) 224-5761
- Email: DORTempEvents@wisconsin.gov

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of June 15, 2022: sec. 77.52(19) and 73.03(38), Wis. Stats., and sec. Tax 11.53 and 11.535, Wis. Adm. Code.