### Wisconsin Temporary Event Operator and Seller Information

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

*Instructions on reverse side.*

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#### PART A: Event Information: To be completed by the operator of the temporary event

1. Name of Temporary Event
2. Date(s) of Temporary Event
3. Location of Temporary Event (e.g., Venue, City)

#### PART B: Operator Information: To be completed by the operator of the temporary event

1. Name and Address
2. Daytime Telephone Number
3. Email Address
4. Wisconsin Tax Account Number
   - If blank, check appropriate box:
     - No Taxable Sales
     - Exempt under Occasional Sales Rule
     - Exempt Nonprofit Organization

   - Other – Explain:

#### PART C: Seller Information: To be completed by seller and given to event operator on or before the first day of event.

**THIS IS NOT AN APPLICATION FOR A WISCONSIN TAX ACCOUNT – SEE INSTRUCTIONS**

1. Legal Name
2. Business Name
3. Address (Street or Route)
4. City, State and Zip Code
5. Home Telephone Number
6. Wisconsin Tax Account Number
7. Social Security Number
8. Federal Identification Number (FEIN)
9. Check one box indicating the type of activity you intend to engage in at this event:
   - Selling Taxable Merchandise or Service
   - Display Only
   - Selling Exempt Merchandise or Service
   - Exempt under Occasional Sales Rule
   - Direct Sellers, Company Name
   - Nonprofit Organization

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

Print Name: ____________________________

Signature: ____________________________ Date: __________

Information about temporary events, including forms, instructions and Common Questions can be found on the Department of Revenue's website at [revenue.wi.gov/html/temevent.html](http://revenue.wi.gov/html/temevent.html). If you have additional questions, please contact the Department of Revenue by email at [DORBusinessTax@revenue.wi.gov](mailto:DORBusinessTax@revenue.wi.gov) or telephone at (608) 266-2776. See reverse side for submission instructions.

** Do not email event reports to maintain confidentiality of seller information **

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This Form May Be Reproduced
EVENT OPERATOR:

An “operator” is defined as a person or entity (such as an individual, association, partnership, corporation, or non-profit organization) that arranges, organizes, promotes, or sponsors an event. An operator may also be referred to as an organizer, exhibitor, or decorator. An operator may or may not be the owner of the property or premises where the event takes place. An operator may also be a seller at the event.

Note: A Wisconsin tax account number (formerly seller’s permit) is required if selling taxable merchandise or services. Admission fees are subject to sales tax in Wisconsin.

Step 1: Complete Parts A and B.

Step 2: Provide a copy of Wisconsin Temporary Event Operator and Seller Information (Form S-240) with Parts A and B completed to each seller participating in your event. To obtain additional copies of Form S-240 go to the Department of Revenue’s website at revenue.wi.gov/forms/sales/index.html. Not all sellers are required to obtain a Wisconsin tax account number. Some of the reasons a seller may not need a tax account number are:

• The seller only sells tax-exempt items, such as vegetables for home consumption.
• The seller is only displaying at the event, no onsite orders are being taken, and taxable merchandise is not later shipped into Wisconsin.
• The seller qualifies for the occasional sale exemption. (See Publication 228, Temporary Events.)

If you have questions regarding applying for a Wisconsin tax account number, contact any Department of Revenue office, visit our website, or call (608) 266-2776.


Submit compiled vendor information to the department as soon as possible but no later than 10 days from event closing using one of the following methods:

• Electronic Reporting: If you have all the required sellers’ information, use the Excel spreadsheet provided at revenue.wi.gov/html/temevent.html. (Excel viewer is available.) Fill in the information for all sellers participating at the event and submit using the department’s secure file transmission application at revenue.wi.gov/eserv/wteptran.html or by U.S. Mail. Do not email event reports to maintain confidentiality of seller information.

• Paper Reporting: Mail completed Forms S-240 or a printed version of spreadsheet to:
  Temporary Events Program
  Wisconsin Department of Revenue
  PO Box 8901
  Madison WI 53708-8901

Revenue Field Agents attend temporary events to verify registration of sellers. Sellers must have evidence of their Wisconsin tax account number at the event.

SELLER:

A “seller” is defined as a person or entity involved with selling merchandise or providing taxable services at a temporary event. A seller may also be referred to as a vendor, exhibitor, or booth owner.

Important: This form is not an application for a Wisconsin Tax Account Number. If you do not already have a tax account number but are required to, you will need to apply for one directly with the Department of Revenue prior to the event. You can apply online or download an application, Application for Business Tax Registration (Form BTR-101) on the department’s website, revenue.wi.gov/forms/sales/index.html. Not all sellers are required to obtain a Wisconsin tax account number. Some of the reasons a seller may not need a tax account number are:

• The seller only sells tax-exempt items, such as vegetables for home consumption.
• The seller is only displaying at the event, no onsite orders are being taken, and taxable merchandise is not later shipped into Wisconsin.
• The seller qualifies for the occasional sale exemption. (See Publication 228, Temporary Events.)

If you have questions regarding applying for a Wisconsin tax account number, contact any Department of Revenue office, visit our website, or call (608) 266-2776.

Step 1: Complete Part C (event operator should complete Parts A and B).

Line 1: Enter your individual, partnership, association, or corporate name.

Line 2: Enter your business name, if different.

Line 3: Enter the address of the physical location of your business. If different, also provide your mailing address.

Line 6: Enter your 15-digit Wisconsin tax account number. You can find this number on your Form ST-12.

This number is not your 6-digit seller’s permit number issued to you prior to December 31, 2002.

Lines 7 & 8: Enter the last four digits of your social security number and/or federal employer identification number. This is required under sec. 73.03(38), Wis. Stats., if you do not provide a tax account number.

Step 2: Submit completed form to event operator on or before the first day of the event.