



# Temporary Events Operator Reporting

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## What is a Temporary Event?

- Occasion, activity or function where merchandise is sold, traded, or taxable services are provided
- Events may be one day or consecutive days and may reoccur on a weekly, monthly, quarterly or annual basis
- Examples include:
  - Farmer's markets & roadside stands
  - Flea markets & swap meets
  - Gun, coin, stamp, car shows, or other tradeshow
  - State and county fairs and carnivals
  - Craft shows, art festivals
  - Fundraising events

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## Vendor Requirements

- Individuals and businesses selling at these events must have a seller's permit if they sell taxable goods/services and do not qualify for an exemption.
- Vendors should report their WI seller's permit identifying information for the business not the sales representative attending the event, if different.
- A seller's permit number **only** begins with 456-, do not report other numbers here.
- Exemptions are:
  1. Vendor's sales are all exempt (nontaxable)
  2. Vendor's tax is already paid by multi-level marketing company
  3. Vendor is a nonprofit organization and qualifies for nonprofit occasional sales exemption (see [Publication 206](#))
  4. Exempt occasional sales – taxable sales are less than \$2,000 per year (restrictions do apply, see [Publication 228](#))

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## Event Operator Requirements

- All event operators are required by law to report their events and participating vendors within 10 days of the close of the event
  - There is no exception or minimum threshold for reporting events
  - Only use form [S-240 Wisconsin Temporary Event Report](#) (revised 06-22 or later)
  - Not acceptable:
    - Versions of form S-240 released prior to June 2022
    - Alternatives to Form S-240 ( e.g., spreadsheets, lists, and modified forms)
  - Penalties may apply for failure to report timely or failure to report accurate and complete information ( \$200 for the first offense and \$500 for additional occurrence)
  - Current efforts are toward education for voluntary compliance

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# New S-240



Form **S-240** Wisconsin Temporary Event Report L  
(Completed and submitted by the Event Operator) Page 1 of 1

**Part A: Event Operator Information**

Doing Business As (DBA) Name (if applicable) Wisconsin Tax Number (15 digits starting with 640, 456, or 600)

Legal Business Name (if not sole proprietor) Full FEIN (Business)

Event Operator Name (Last) Event Operator Name (First) Full SSN (Individual or Sole proprietor)

Mailing Address Email Address

City State Zip Contact Phone Number

**Part B: Temporary Event Information**

Event Start Date Event End Date Number of Vendors

Temporary Event Name Minimum Vendor Booth Fee

Street Address Customer Admission Fee

City State WI Zip County

*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*

Signature Date

<https://www.revenue.wi.gov/DORForms/s-240f.pdf>

Scannable form; operators can save .pdf from one event, update event information & vendors, and submit

Seller's permit is prominent; needed for systematic matching

**Part C: Vendor Information**

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

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

Wisconsin Seller's Permit Number (15 digits starting with 456) SSN (last 4 digits) FEIN (last 4 digits) Exemption Code

456- - -

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)

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# Quick Start Guide S-240



We highly recommend you read the [S-240 Instructions](#)

- Download [S-240-ALT](#) (up to 100 Vendors) from website to computer
- Complete all applicable fields on Parts A, B, and C (ALL CAPS preferred)
- Save file to computer; can use as starting point for future events
- Printing the file as a PDF print format and saving on your computer before sending will minimize the file size. Only the pages completed are needed.
- Upload file to <https://www.revenue.wi.gov/Pages/OnlineServices/wteptran.aspx>





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# Locating Forms and Information on website [revenue.wi.gov](http://revenue.wi.gov)



- Search Term: event operator

[June 2022 S-240 Wisconsin Temporary Event Report](#)  
www.revenue.wi.gov · DOR Forms · File Format: PDF/Adobe Acrobat · Jun 1, 2022 ...  
 What must a temporary event operator report? Temporary event operators must complete and submit Form S-240 with information about each event ...

**DOR Event Operators**  
www.revenue.wi.gov · Pages · HTML · tempop  
 Event Operators, Arranges, organizes, promotes, or sponsors a temporary event. Can be an individual, association, partnership, corporation, non-profit ...

**DOR Wisconsin Temporary Events Program Common Questions**  
www.revenue.wi.gov · Pages · FAQs · tempstop  
 Does an event operator have to report all vendors at the event? What happens if a vendor ...

**DOR Temporary Events**  
www.revenue.wi.gov · Pages · HTML · tempsevt  
 What must an event operator report? What are event seller requirements? Where can I find more information on temporary ...

**DOR Temporary Events - File Transmission Procedures**  
www.revenue.wi.gov · Pages · OnlineServices · tempstran  
 Should be submitted by the event operator rather than participating sellers. Format: A single PDF file of S-240, Wisconsin Temporary Event Report, is the ...

**DOR Event Vendors**  
www.revenue.wi.gov · Pages · HTML · tempsevt  
 May also be the operator of a temporary event. Does an event vendor need a seller's permit? A vendor selling taxable merchandise or property in Wisconsin must ...

[Form S-240 - Wisconsin Temporary Event Report Instructions](#)  
www.revenue.wi.gov · DOR Forms · s-240-instr · File Format: PDF/Adobe Acrobat · Jun 15, 2022 ...  
 The event operator is responsible for ensuring the report is accurate and must submit the report to the Wisconsin Department of Revenue (DOR) ...

[Pub 226 Temporary Events -- July 2022](#)  
www.revenue.wi.gov · File Format: PDF/Adobe Acrobat · Jul 1, 2022 ...  
 Art & Craft Shows · Fairs & Festivals, Wisconsin Sales and Use Tax Requirements for: (1) Persons Selling at Events, (2) Operators of Events

[Information for Wisconsin Alcohol Beverage and Tobacco Outlets](#)

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# Event Operator webpage





- 1. Who is an event operator?**  
 An event operator:
  - o Arranges, organizes, promotes, or sponsors a temporary event.
  - o Can be an individual, association, partnership, corporation, non-profit organization, or other business entity.
  - o May also be referred to as an organizer, coordinator, exhibitor, or decorator.
  - o May or may not be the owner of the property or premises where the temporary event takes place.
  - o May be a seller at the temporary event.

Sign up at [DOR E-NEWS](#), *Temporary Event Operators* for the latest notifications.
- 2. What must an event operator report?**  
 The event operator must complete and submit [Form S-240, Wisconsin Temporary Event Report](#). An alternate version ([Form S-240-Alt](#)) offers space to add information for up to 100 vendors in a single file. No other alternate forms are approved for use.  
 Refer to [Form S-240-INSTR](#), *Wisconsin Temporary Event Report Instructions*, for more information.
- 3. How does the event operator collect seller information?**  
 The event operator can use the method of their choice to get the required information from each seller. An event operator who fails to obtain information about each vendor may be assessed a penalty for an incomplete report.
- 4. When is the event operator's report due?**  
 Event operators should send their report within 10 days of the close of the event either electronically through the department's secure file transmission application, or by U.S. mail. Do not email event reports to maintain the confidentiality of seller information.
  - o [Secure File Transmission Instructions](#)
  - o U.S. mail--Send completed S-240s to:  
 Wisconsin Department of Revenue  
 Temporary Events Program  
 P.O. Box 8902  
 Madison, WI 53708-8902



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**S-240 PART A:  
Event Operator Information**

Download to your computer before filling out. Save for future event use.

Tab to navigate within form. Use mouse to check applicable boxes, press spacebar or press Enter. Save Print Close Page 1

Form **S-240** Wisconsin Temporary Event Report L  
(Completed and submitted by the Event Operator) Page 1 of 1

**Part A: Event Operator Information**

Doing Business As (DBA) Name (if applicable)		Wisconsin Tax Number (15 digits starting with 640, 456, or 600)	
		640-1234567890-04	
Legal Business Name (if not sole proprietor)		Full FEIN (Business)	
Event Operator Name (Last)	Event Operator Name (First)	Full SSN (Individual or Sole proprietor)	
Mailing Address		Email Address	
City	State	Zip	Contact Phone Number

**Part B: Temporary Event Information**

Event Start Date	Event End Date	Number of Vendors

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Form **S-240** Wisconsin Temporary Event Report L  
(Completed and submitted by the Event Operator) Page 1 of 1

**Part A: Event Operator Information**

Doing Business As (DBA) Name (if applicable)		Wisconsin Tax Number (15 digits starting with 640, 456, or 600)	
		640-1234567890-04	
Legal Business Name (if not sole proprietor)		Full FEIN (Business)	
MY ANTIQUE STORE BUSINESS LLC		47-9875432	
Event Operator Name (Last)	Event Operator Name (First)	Full SSN (Individual or Sole proprietor)	
DOE	JOHN		
Mailing Address		Email Address	
123 MAIN ST		JOHN@DOE.COM	
City	State	Zip	Contact Phone Number
RIMROCK	WI	21654-1234	214-759-8954

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## Part A: Event Operator

- Wisconsin Event Operator Number filled in on Part A
- All event operators are issued a 15-digit Wisconsin Event Operator account number, in this format: 640-XXXXXXXXXX-XX there is no fee.
- If not known, you could use your sales tax number (456-), or business tax registration number (600-).
- An event operator is a business, an organization, or an individual.
  - An organization or business must report a FEIN if assigned by the IRS.
  - An individual must report an SSN.
  - Do not report both.
- Omitting this information will cause your report to reject. Please contact us at (608) 264-4582 or [DORTempEvents@wisconsin.gov](mailto:DORTempEvents@wisconsin.gov) if you are unsure of your number.

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## S-240 PART B: Temporary Event Information

Part B: Temporary Event Information			
Event Start Date 0 6 3 0 2 0 2 2	Event End Date 0 7 0 4 2 0 2 2	Number of Vendors 10	
Temporary Event Name Celebrate our Country Craft Show		Minimum Vendor Booth Fee 50,00	
Street Address 1234 Main St		Customer Admission Fee 10,00	
City Madeupville	State WI	Zip 55555-5555	County DANE
Signature			Date 07/08/2022

*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.*

Tab to navigate within form. Use mouse to check applicable boxes, press spacebar or press Enter.

**Save** **Print** **Clear Page**

Form **S-240** Wisconsin Temporary Event Report (Completed and submitted by the Event Operator) Page 1 of 1

**Part A: Event Operator Information**

Doing Business As (DBA) Name (if applicable) Wisconsin Tax Number (15 digit starting with 640, 430, or 600)

Legal Business Name (if not sole proprietor) Full FEIN (Business)

Event Operator Name (Last) Event Operator Name (First) Full SSN (Individual or Sole Proprietor)

Mailing Address Email Address

City State Zip Contact Phone Number

**Part B: Temporary Event Information**

Event Start Date Event End Date Number of Vendors

Temporary Event Name Minimum Vendor Booth Fee

Street Address Temporary Event Customer Admission Fee

City State Zip County

*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

**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 recur 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 starts on the first and the event ends on 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](#) and search ["Temporary Events"](#)

More information about completing this report is on our website [revenue.wi.gov](#) and search ["Event Operator"](#).

**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. Do not submit a vendor list without Page 1 (Parts A & B) of Form S-240. 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.

**Submit the report by any of the following:**

- Online through our Secure File Transfer web page at: [revenue.wi.gov](#) and search ["wspdf"](#)
- Do Not Fax**
- Mail: Wisconsin Department of Revenue  
Temporary Events Project MS 3-80  
PO Box 8952  
Madison, WI 53708-8902

**Important:** Do not email reports or other confidential information.

**Questions**

- Email: [DCREvents@wisconsin.gov](mailto:DCREvents@wisconsin.gov)
- Call: (608) 264-4562.

**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. Admin. Code.

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# Reporting Repetitive Events

The operator has the choice of reporting individual events or repetitive events in a calendar month as one event.

When reporting once:

- The event operator, name and venue must be the same
- When completing the form use:
  - Event Start Date: 1<sup>st</sup> of the month
  - Event End Date: Last calendar day of the month
  - Reports cannot exceed one calendar month
- List each vendor ONCE, even if they did multiple events in the period

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### S-240 PART C: Vendor Information

Form S-240 Wisconsin Tax Number: **640-1234567890-04** Event End Date: **07 04 2022** Page    of   

**Part C: Vendor Information**

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

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-)	SSN (last 4 digits)	FBN (last 4 digits)	Exemption Code
456-			
Legal Business Name (if not sole proprietor):			
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):			

Form S-240 Wisconsin Tax Number: 640-1234567890-04 Event End Date: 07 04 2022 Page    of   

**Part C: Vendor Information**

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

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-): 456-1023456789-02	SSN (last 4 digits): 1111	FBN (last 4 digits): 1111	Exemption Code: 1
Legal Business Name (if not sole proprietor): MY ANTIQUE STORE BUSINESS LLC			
Vendor/Contact Name (Last): ANTIQUE EXPRESS			
Vendor/Contact Name (First): ANTIQUE EXPRESS			
Vendor Phone Number: 123-456-7890			
Mailing Address: 123 MAIN ST			
Email Address: JOHN@DOE.COM			
City: RIMROCK			
State: WI			
Zip: 53708-8903			
Multi-Level Marketing Company (if claiming Code 2 above):			

Reproduce this page as needed to report all vendors.  
Page 1 must be included with your submission.

Reproduce this page as needed to report all vendors.  
Page 1 must be included with your submission.

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## Which Vendors Need To Be Reported

Every person or entity that intends to sell or take orders for taxable products and services at the event, regardless of whether the vendor:

- actually, makes sales at the event
- is selling taxable or nontaxable goods or services
- is a charitable organization or other nonprofit company
- is a minor or a retired person
- is selling items as a hobby
- is a farmer selling produce

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## Vendor Questions

- Please direct vendors to DOR if they have questions - (608)264-4582 or [DORTempEvents@wisconsin.gov](mailto:DORTempEvents@wisconsin.gov)
  - DOR can provide guidance on if a seller's permit is needed
- Publication 228 - Temporary Events
- Publication 201 Wisconsin Sales and Use Information
- DOR's website for Event Vendors is <https://www.revenue.wi.gov/Pages/HTML/temp sell.aspx>



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Revenue

## How to Submit Reports

The fastest and most secure method is to report electronically and save the postage.

- [Secure File Transmission Instructions](#)
- U.S. mail--Send completed S-240s to:

Wisconsin Department of Revenue  
Temporary Events Program  
P.O. Box 8902  
Madison, WI 53708-8902



- Do not email reports, this is not a secure submission
- Fax submissions alter the image size and are not acceptable

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## S-240 Filing Tips

This is a tax document. When filing, please DO NOT:

- Use staples
- Use colored paper
- Cut the pages into smaller pieces – must be 8 ½ by 11 to be processed
- Use labels
- Combine events (except as provided for multiple events in same month)

When filing, please DO:

- Complete just ONE Part A & B; repeat Part C as needed for the number of vendors at your event
- Complete all boxes on the form as applicable
- Use blue or black ink if completed by hand

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## Request to Deny Participation Letter

We do occasionally request in writing for operators to deny a vendor from participating in an event.

- We will communicate directly with the vendors in these situations
- There is a reason we need to speak with them
- Direct these vendors to contact DOR to resolve
- You can show them a copy of your letter, a copy was also sent to them

DOR will send the event operator a Notice to Allow Participation letter when the vendor has resolved matters with DOR

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## Final Thoughts

- Sign-up for the Temporary Event Operator eNews list to stay up to date on the latest information.
  - <https://www.revenue.wi.gov/Pages/HTML/lists.aspx>
- Learn more about Temporary Events requirements in Wisconsin

Publication 228 – Temporary Events



Temporary Events – Home Page



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## Applicable Laws and Rules

- [Wis Stats 73.03\(38\)](#) To require each operator of a swap meet, flea market, craft fair or similar event, as defined by rule, to report to the department the name, address, social security number and, if available, the seller's permit number of each vendor selling merchandise at the swap meet, flea market, craft fair or similar event that he or she operates. If any operator fails to comply with the requirements under this subsection, the department of revenue, after notifying that operator of its intent to do so, shall impose a penalty of \$200 for the first failure and \$500 for each subsequent failure. The department shall assess and collect the penalties under this subsection as it assesses and collects additional income and franchise taxes.
- [Wis Stats 77.52\(19\)](#) The department shall by rule provide for the efficient collection of the taxes imposed by this subchapter on sales of tangible personal property, ... or not having a permanent place of business, but who are temporarily engaged in selling from trucks, portable roadside stands, concessions at fairs and carnivals, and the like. ...failure of any person to comply with such rules constitutes a misdemeanor.
- Wis. Admin. Code [Tax 11.53](#) **Temporary events. (7) OPERATOR REPORTING REQUIREMENTS.** An operator of a swap meet, flea market, craft fair, or similar event shall report to the department for each event, the legal and business name, address, telephone number, e-mail address, tax account number, if available, social security number and federal employer identification number, if applicable, for each vendor selling merchandise at the swap meet, flea market, craft fair, or similar event as provided in s. [Tax 11.535](#).
- Wis. Admin. Code [Tax 11.535](#) **Operators of a swap meet, flea market, craft fair, or similar event. (1) Purpose.** This section clarifies requirements and establishes a time standard for the reports required under s. 73.03 (38), Stats., which authorizes the department to require operators of swap meets, flea markets, craft fairs, and similar events to report to the department specific identifying information of each vendor selling merchandise at these events.

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## DOR References

- Publication 201 Wisconsin Sales and Use Tax Information:  
<https://www.revenue.wi.gov/DOR%20Publications/pb201.pdf>
- Publication 206 Sales Tax Exemptions for Nonprofit Organizations:  
<https://www.revenue.wi.gov/DOR%20Publications/pb206.pdf>
- Publication 228 Temporary Events:  
<https://www.revenue.wi.gov/DOR%20Publications/pb228.pdf>
- Temporary Events <https://www.revenue.wi.gov/Pages/HTML/temevent.aspx>
- Wisconsin Temporary Events Program Common Questions  
<https://www.revenue.wi.gov/Pages/FAQS/ise-wtep.aspx>
- Event Operators <https://www.revenue.wi.gov/Pages/HTML/tempoper.aspx>

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## Questions ???

Temporary Event Program  
(608) 264-4582  
[DORTempEvents@wisconsin.gov](mailto:DORTempEvents@wisconsin.gov)  
[www.revenue.wi.gov](http://www.revenue.wi.gov)

Presenters

<p>Mike Ude Section Chief Business Tax Operations <a href="mailto:michael.ude@wisconsin.gov">michael.ude@wisconsin.gov</a> (608) 261-5161</p>	<p>Kelly Niesen Supervisor Sales and Withholding <a href="mailto:kelly.niesen@wisconsin.gov">kelly.niesen@wisconsin.gov</a> (608) 261-2261</p>
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