

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100046	Wisconsin Temporary Events Program - Common Questions

State of Wisconsin
Department of Revenue

Wisconsin Temporary Events Program Common Questions

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

1. What is the "Wisconsin temporary events program"?
2. Which Wisconsin tax account number is my seller's permit?
3. If a nonprofit organization has a Certificate of Exempt Status (CES) number for purchases, are its sales also exempt?
4. Do I need a seller's permit if I'm an independent sales distributor?
5. I am a nonresident of Wisconsin or an out-of-state corporation. I will be exhibiting at an event in Wisconsin and will not be selling or taking orders on site. Do I need a Wisconsin seller's permit?
6. Should I display my permit?
7. Can I include the tax in my sales price?
8. Why did I receive a Vendor Response Form and packet in the mail?
9. What if I lose my seller's permit?

Operators:

10. How do I obtain copies of Form S-240, Wisconsin Temporary Event Operator and Seller Information?
11. Does an event operator have to report all sellers in their event?
12. What happens if a seller fails or refuses to provide the information to the operator?
13. How do operators report multiple events?
14. How will information reported by operators be used by the department?

15. Do event operators need to get a Wisconsin seller's permit?

16. When are event admissions taxable?

1. What is the "Wisconsin temporary events program"?

The temporary events program's mission is to ensure that all operators and participants in events such as fairs, festivals or exhibitions are appropriately registered and are operating in compliance with Wisconsin law.

2. Which Wisconsin tax account number is my seller's permit?

Your seller's permit number is a fifteen digit number that begins with a 456 prefix. For example, 456-1234567890-01. Account numbers beginning with a different prefix are for other tax types. The number is listed on your Registration Certificate as well as your seller's permit.

3. If a nonprofit organization has a Certificate of Exempt Status (CES) number for purchases, are its sales also exempt?

Sales by a nonprofit organization holding a CES number may be exempt only if certain conditions are met.

For more information see [Nonprofit Organization Common Questions](#) and [Publication 206, Sales Tax Exemption for Nonprofit Organizations](#).

4. Do I need a seller's permit if I'm an independent sales distributor?

A multi-level marketing company is required to remit Wisconsin sales and use tax on its sales to their independent sales distributors. Individual sales distributors for a multi-level company registered in Wisconsin do not have to get a seller's permit if they are only selling products purchased through the multi-level company.

5. I am a nonresident of Wisconsin or an out-of-state corporation. I will be exhibiting at an event in Wisconsin and will not be selling or taking orders on site. Do I need a Wisconsin seller's permit?

You're engaged in business and required to get a Wisconsin seller's permit if you make taxable sales after the event in Wisconsin, in excess of \$2,000 within the same calendar year (including shipping the taxable merchandise into Wisconsin). The first \$2,000 is not exempt and must be included in the total taxable sales reported.

If, after the year ends, you will no longer be engaged in business in Wisconsin, you may inactivate the permit or certificate and not be required to collect Wisconsin sales or use tax on future sales of merchandise or taxable services in Wisconsin.

6. Should I display my permit?

Your seller's permit should be prominently displayed at your Wisconsin events. A personal wallet copy will be sent with your seller's permit to provide you with easy access to your permit number.

7. Can I include the tax in my sales price?

You can include the tax in the price of the product if you notify the customer you are doing so in one of the following ways:

- Provide the customer a receipt which says "Prices Include Sales Tax."
- Conspicuously post the bracket card, [Form S-213](#) or [Form S-218](#), issued by the department.
- Conspicuously post a sign which states "Prices Include Sales Tax."

8. Why did I receive a Vendor Response Form and packet in the mail?

Vendor response packets are sent to vendors who:

- did not provide a valid seller's permit number to the event operator, could not be matched to an existing valid permit based on the information provided, or
- provided an inactive seller's permit number to the event operator.

We send the Vendor Response Form to get your correct valid seller's permit number, an application for a valid seller's permit number, or the reason no permit is required.

Complete and return the Vendor Response Form in the enclosed envelope within ten days of receipt.

9. What if I lose my seller's permit?

If you are a My Tax Account user, your seller's permit is generally included in the list of letters displayed after you click on the "Mail" tab. You can print a copy of your permit without having to contact the department.

You may contact the department to get a replacement by calling (608) 266-2776 or by writing to the Wisconsin Department of Revenue, PO Box 8946, Madison, WI 53708-8946.

10. How do I obtain copies of Form S-240, Wisconsin Temporary Event Operator and Seller Information?

- Download the [form online](#).
- Write to the Wisconsin Department of Revenue, PO Box 8949, Mail Stop 5-77, Madison, WI 53708-8949
- Visit any of our [branch offices](#)

NOTE: A fee will be charged for requests of more than 15 copies.

11. Does an event operator have to report all sellers in their event?

Event operators are required to report all sellers at an event, including those whose sales may be exempt from sales tax. This includes food, drink, and entertainment vendors.

If the operator includes all event participants, they will be relieved of the responsibility of determining who is required to have a seller's permit at the event. Question 9 on Form S-240 addresses this issue.

12. What happens if a seller fails or refuses to provide the information to the operator?

The operator must complete the Form S-240 or alternate form with whatever information is available.

13. How do operators report multiple events?

An operator who operates continuing or successive events with more than 4 occurrences within a 3 month period has the option of (1) reporting all sellers for each event, or (2) reporting once a month in a combined report for all sellers at each event. The combined report must clearly indicate which occurrences each seller participated in. Regardless of the method used, reporting of some type is required for each event. The department may require individual reports rather than allowing a combined report at its discretion.

14. How will information reported by operators be used by the department?

The department will use the information to inform sellers of their Wisconsin tax registration and reporting responsibilities.

15. Do event operators need to get a Wisconsin seller's permit?

Event operators selling taxable goods or services are required to register and remit sales taxes. Note: Most admission fees are subject to sales tax.

16. When are event admissions taxable?

Taxable sales of admissions are as follows:

- The sale of admissions to amusement, athletic, entertainment, or recreational events or places.
- The privilege of having access to or the use of amusement, entertainment, athletic, or recreational facilities provided dues, fees, or other considerations are required.
- The sales of admission for customer participation events such as, but not limited to, swimming, skiing, bowling, skating, bingo, golfing, curling, dancing, card playing, hayrides, hunting, fishing, and horseback or pony riding.
- The gross receipts from conducting bingo games.
- The receipts from the sale or furnishing of access to campgrounds, other than Wisconsin state park campgrounds, whether the fees are collected on a daily, weekly, annual, or other basis.

Nontaxable sales of admissions are as follows:

- Admissions to auto or trade shows, if professional entertainment is not provided at the show.
- Admissions to events conducted by nonprofit organizations in certain situations. For more information see [☞ Publication 206, Sales Tax Exemptions for Nonprofit Organizations](#).

- Admissions to antique shows unless the admission charge can be used as a credit against the price of merchandise purchased.
- Admissions to the main gate at County Fairs. See [Tax Bulletin 113](#) for more information.
- Entry fees in contests if the primary motive of the majority of the persons entering the contest is "business" and not "recreation." Generally, entry fees are not taxable for: professional golfers entering a major tournament, professional riders entering a rodeo, professional stock car drivers entering an auto race, or large snowmobile races where the entrants are primarily manufacturers' representatives.
- Donations: To qualify as a donation, a payment must be totally voluntary and no restriction of any kind may be placed on the entrance of persons not making a donation. The facts surrounding the requests for the donation shall be obvious that admittance is not restricted to those making a donation. A set amount for the donation, such as through newspaper publicity or signs at the entrance, a turnstile or restrictive device that shall be passed through, or an attendant requesting a donation at the door shall be presumptive evidence that the charge is not a donation but that the payment is required.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 7, 2019: Sections 77.52, 77.53 and 77.54, Wis. Stats., and secs. Tax 11.002, 11.03, 11.05, 11.14, 11.53, 11.535, 11.54 and 11.55, Wis. Adm. Code.

Laws enacted and in effect after October 7, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 7, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

MS 5-77

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Email additional questions to DORBusinessTax@wisconsin.gov

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100046

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