

**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) 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)	

**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 business days** after 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 'wteptran'
- Mail: Wisconsin Department of Revenue  
Temporary Events Project MS 3-80  
PO Box 8902  
Madison, WI 53708-8902

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

**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.

