

**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>.

When submitting a comment, enter information in all data fields, including the "Guidance Document Number" referenced in the table below.

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
100234	Event Operators - Information Page

State of Wisconsin
Department of Revenue

Event Operators


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.

An event operator:

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

Requirements: The event operator must report the following information to the department within 10 days of the close of each event.

- Operator Information:
 - Legal name
 - Address
 - Contact name
 - Telephone
 - Email address
- Event Information
 - Event name
 - Date or dates of the event
 - Location
- Event Seller Information (For each seller):
 - Legal name
 - Business name
 - Address
 - Telephone number
 - Wisconsin seller's permit number

Obtaining Required Information: The operator can use the method of their choice to get the required information from each seller. The event operator can require each seller to complete  [Form S-240](#), *Wisconsin Temporary Event Operator and Seller Information* or the substitute form of their choice.

If a seller provides incomplete information or refuses to provide information, the event operator is required to submit as much of the required seller information as they have available.

Submitting Event Reports: 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.

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

WISCONSIN DEPARTMENT OF REVENUE
Temporary Events Program
P.O. Box 8901
Madison, WI 53708-8901

Failure to Submit Required Reports: If an event operator fails to send the event report by the due date, a \$200 penalty for the first failure and \$500 for each subsequent failure may be billed to the event operator.

Other Resources:

- [Publication 228, Temporary Events](#)
- [Common Questions](#)
- [Event Sellers](#)
- [Transmitting Reports Electronically](#)
- [Form S-240, Temporary Event Operator and Seller Information](#)
- [Form S-240a Temporary Event Operator and Seller Information](#) (Excel version)

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 1, 2019: Section 73.03(38), Wis. Stats., and secs. Tax 11.35, 11.53, 11.535 and 11.54, Wis. Adm. Code.

Laws enacted and in effect after October 1, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 1, 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

WISCONSIN DEPARTMENT OF REVENUE

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Email additional questions to DORBusinessTax@wisconsin.gov

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

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