

**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.

<b>Document Number</b>	<b>Document Title</b>
<b>100235</b>	Event Sellers - Information Page

State of Wisconsin  
Department of Revenue

## Event Sellers

**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 seller:

- Sells merchandise or provides taxable services at a temporary event
- Is an individual, association, partnership, corporation, nonprofit organization or other business entity
- May be referred to as a vendor, exhibitor, concessionaire, or booth owner
- May also be the operator of a temporary event

**Seller's Permit:** A seller's permit is required for all event sellers of taxable merchandise or property in Wisconsin unless sales are exempt from sales or use tax.

A seller's permit is issued for a two-year period and will be renewed automatically unless the Department of Revenue is informed that you will not be operating in Wisconsin in the future. Seller's that do not operate in Wisconsin year round will be issued a seasonal permit valid only for the month or months during each year indicated on their application.

### **How do I get a seller's permit?**

#### Online Registration

 [Application for Business Tax Registration](#) /  [Instructions](#)

### **How do I cancel a seller's permit?**

When you (1) close your business, (2) no longer have a sales tax liability, or (3) need a new Wisconsin sales tax number as the result of a change in business entity, you must notify the department using one of the following methods:

- Complete the Request to Close Account in My Tax Account
- Email [DORSalesandUse@wisconsin.gov](mailto:DORSalesandUse@wisconsin.gov)
- Call (608) 266-2776

Be sure to provide the last date of sales, your account number, location(s) of your business, and federal employer identification number. Your account will be closed based on the information provided.

### Which sellers may not need a Wisconsin seller's permit?

- Sellers of tax-exempt items, such as vegetables or fruits for home consumption. The sale of personal items is not tax-exempt unless the sale qualifies for the occasional sales exemption. See [Publication 201](#), Wisconsin Sales and Use Tax Information.
- Sellers of tax-exempt services. Note: Not all services are tax-exempt. See [Publication 201](#), Wisconsin Sales and Use Tax Information.
- Sellers qualifying for the occasional sale exemption. See [Publication 228](#), Temporary Events.
- Vendors who display or exhibit only, do not sell at the event, and do not ship any taxable merchandise into Wisconsin based on orders from any source.
- Individual sales distributors for a multi-level company registered in Wisconsin do not need to get a seller's permit if they are only selling products purchased through the multi-level company.

A seller who has questions regarding their requirement to hold a Wisconsin seller's permit should contact the department by phone at (608) 266-2776 or by [email](#).

### What is the sales tax rate?

See the [Tax Rate Chart](#).

### How to I report my sales and use tax?

Sellers required to report and pay sales and use tax are required to have a seller's permit.

Wisconsin sales and use tax returns must be filed using one of the electronic filing methods listed below.

- **My Tax Account** is the Department of Revenue's free online business tax service that allows businesses to access their accounts to view current account status, file and amend returns, make payments, and manage and update account information. It's simple, secure and available 24 hours a day, seven days a week. See [My Tax Account](#) for more information.
- **Sales TeleFile** is an interactive voice response program that allows businesses to file and pay Wisconsin Sales and Use Tax Returns using the telephone. The TeleFile program does not require a personal computer. For more information see [Sales TeleFile](#).


### Other Taxes to be Aware Of:

- **Local Exposition Area Tax**: Every seller of lodging, food, or beverages, or the rental of automobiles in Milwaukee County.
- **Premier Resort Area Tax**: Certain sellers in the Village of Lake Delton, City of Wisconsin Dells, City of Bayfield, Village of Stockholm, City of Rhinelander and City of Eagle River. NOTE: Establishments or individuals primarily engaged in the retail sale of merchandise from temporary locations are classified in the Standard Industrial Classification (SIC) Manual, 1987 Edition, under SIC code 5963, Direct Selling Establishments, which is not subject to the

premier resort area tax.

- Nonresident Individual Income Tax: If you are a nonresident or part-year resident of Wisconsin and your Wisconsin gross income (or the combined gross income of you and your spouse) is \$2,000 or more, you must file a Wisconsin income tax return.
- Corporate Franchise or Income Tax: Any corporation that sells goods or services at an event in Wisconsin has nexus for corporate franchise and income tax filing purposes and is required to file returns. However, if the only Wisconsin activity is the solicitation of orders that are sent outside the state for approval or rejection and then shipped from outside the state, no nexus is created and no return is required.

### Other Resources:

 [Publication 228, Temporary Events](#)

### Common Questions

- [Temporary Events](#)
- [Corporation Franchise or Income Tax](#)
- [County Sales and Use Tax](#)
- [Local Exposition Taxes](#)
- [Non-Profit Organizations](#)
- [Premier Resort Area Tax](#)
- [Sales and Use Tax](#)
  - [Seller's Permit](#)
  - [Tax Rates](#)

### [Event Operator](#)

### [Sales and Use Tax Publications](#)

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 2, 2019: Sections 77.51(10), 77.52(7) and 77.53(9), Wis. Stats.

Laws enacted and in effect after October 2, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 2, 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](mailto:DORBusinessTax@wisconsin.gov)

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

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