



## TEMPORARY EVENTS FORM S-240

### A Guide for Farmers Market Managers and Vendors

What is a temporary event? Any event that occurs once or multiple times over the course of a year where **taxable items** are sold.

Farmers markets meet the Department of Revenue (DOR) definition of a temporary event.

- To comply with DOR temporary event requirements, market management must:
  - Fill out and submit Form S-240 to the DOR after each market or at the end of every month.
  - Collect vendor information for the S-240 form.

**All vendors are required to supply information for the S-240 form regardless of whether they sell taxable items.**

The WI Department of Revenue (DOR) is tasked with providing information about state tax laws, promoting voluntary compliance, and assuring tax collection fairness.



**Market management is required to collect the following vendor information:**

Business name  
Contact information

Seller's Permit Number  
(only required for individuals selling taxable items)  
FEIN or last 4 digits of Social Security Number  
Tax exempt code  
(if applicable)



## COMMONLY ASKED QUESTIONS...

**Food items are sales tax exempt.**

Exceptions below.

I don't have a Wisconsin Seller's Permit Number. I sell taxable goods. What should I do?

Please apply for a Seller's Permit at  
<https://tap.revenue.wi.gov/btr>

A Seller's Permit is Not Required if the following criteria is met.:

- Individual/business only sells non-taxable items (1).
- Individual/business that displays merchandise without sales (1).
- Multi-level marketing (MLM) companies if distributor already paid sales tax to MLM (2).
- Nonprofit organizations that meet occasional sales exempt criteria (3).
- Occasional sales exemption (\$2,000 or less in taxable sales/year) (4).

• Tax exempt codes listed in parenthesis.

### Common Farmers Market products that require a Seller's Permit:

Candy  
Caramel/Candy Apples  
Dietary Supplements  
Prepared Foods  
Prepared Drinks  
Soft Drinks  
  
Alcoholic Beverages  
Artwork  
Body Care & Soap  
Candles  
CBD Products  
Flowers  
Jewelry  
Pet Food  
Plants (including fruit/vegetables)  
Seeds

Please contact the Department of Revenue with questions:  
608-264-4582 or [DORTempEvents@wisconsin.gov](mailto:DORTempEvents@wisconsin.gov)