

Form S-240

Vendor Information

Temporary event operators (Farmers Market Coordinator) 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.

Temporary event (Farmers Market) **vendors** must have a Wisconsin seller's permit unless their sales are exempt from sales and use tax. (see exemptions below)

- **Wisconsin Seller's Permit Number:** A Wisconsin seller's permit number has 15 digits and begins with 456 (456-xxxxxxxx-xx). Sellers may apply for a Wisconsin seller's permit at tap.revenue.wi.gov/btr.
- **SSN and FEIN:** The last 4 digits of the SSN are required. If the vendor has a FEIN, enter both numbers.
- **Exemption Code:** If the vendor claims an exemption from collecting and remitting sales tax, enter the exemption code number. Exemptions are limited to the following four reasons:
 1. **Exempt sales only or display only:** Exempt sales refers to nontaxable sales (food and produce)
Display only refers to a vendor advertising goods and services but not selling merchandise.
 2. **Multi-level marketing (MLM) company pays sales tax:** Multi-level marketing companies are those companies that sell their products through distributors. The department regards the multi-level marketing company as a retailer required to remit sales tax on sales to its distributors. Distributors for such companies may use this exemption code if the distributor only sells products for which the multi-level marketing company has already collected and remitted Wisconsin sales tax on the retail sales price of the products. (not typically in attendance at the market)
 3. **Nonprofit occasional sales exemption:** Sales by nonprofit organizations may qualify for exemption from Wisconsin sales and use tax. Refer to [Fact Sheet 2106](#) or Publication 206, Sales Tax Exemption for Nonprofit Organizations, for more information.
 4. **Occasional sales exemptions:** A person is not required to hold a Wisconsin seller's permit if the person's taxable sales are less than \$2,000 in a calendar year. Refer to Publication 228, Temporary Events, for more information.

Last Name: _____ First Name: _____

Business Name: _____

WI Seller's Permit # 456 - _____ - _____

SSN: _____

FEIN: _____

Exemption Code: ____