

**1. The information requested by the Temporary Event Tax Form (S-240) is REQUIRED by the State of Wisconsin for all exhibitors/vendors at IPMS/USA National Convention 2024.**

THE WI TEMPORARY EVENT TAX INFORMATION WILL BE COLLECTED BEFORE MAY 1<sup>st</sup> 2024.

**If this information is not provided prior to May 1, Exhibitors will not be allowed to set-up and participate at IPMS/USA National Convention.**

IMPORTANT: THE S-240 FORM IS NOT AN APPLICATION FOR A WISCONSIN TAX ACCOUNT NUMBER.

Below is the information IPMS NATS needs from each vendor to properly report the event for tax purposes. Please use form we have provided and return it to Bob Clift at [nats.vendors2024@gmail.com](mailto:nats.vendors2024@gmail.com) before May 1<sup>st</sup> 2024.

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)		SSN (last 4 digits)	FEIN (last 4 digits)	Exemption Code
4 5 6 - -				
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)	

**2. Seller's permits issued by other states are not valid for sales made in Wisconsin. Exhibitors making taxable sales in Wisconsin are required to hold a Wisconsin Tax Account Number.**

NOTE: Those that are selling non-taxable items, exhibit only, or qualify for the occasional sales exemption are not issued a number, but still need to provide information for the S-240 form - providing a Federal Employer Identification Number or Social Security Number.

3. **If Exhibitors don't already have a tax account number but are required to have one, an application will need to be completed directly with the Department of Revenue prior to the event.**

The **Application for Business Tax Registration (Form BTR-101)** can be completed online by clicking the blue button text (Online Application ...) below, or by downloading an application, on the Wisconsin Department of Revenue's website, [www.revenue.wi.gov/forms/sales/index.html](http://www.revenue.wi.gov/forms/sales/index.html).

**Not all sellers are required to obtain a WI tax account number but providing the IPMS NATS TEAM with information for S-240 form is REQUIRED.**

Some of the reasons a seller may not need a tax account number are:

- The seller only sells tax-exempt items, such as vegetables for home consumption.
- The seller is only displaying at the event, no onsite orders are being taken, and taxable merchandise is not later shipped into Wisconsin.
- The seller qualifies for the occasional sale exemption. (See Publication 228, Temporary Events.)

### **ONLINE APPLICATION FOR BUSINESS TAX REGISTRATION**

Information about temporary events, including forms, instructions and FAQ's can be found at <https://www.revenue.wi.gov/html/temevent.html>.

Information about Exemptions can be found in [pub 228](#).

Questions regarding applying for a Wisconsin Tax Account Number, should be directed to the  
DEPARTMENT OF REVENUE

[DORBusinessTax@revenue.wi.gov](mailto:DORBusinessTax@revenue.wi.gov) or telephone at 608.266.2776