## seller's permit Quide

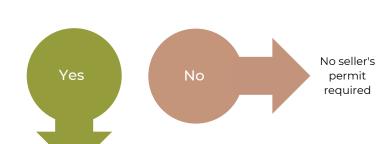
FOR WISCONSIN FARMER'S MARKET VENDORS

A seller's permit is a document from the Wisconsin Department of Revenue, for reporting and paying sales taxes on what you sell. This resource is intended to be for vendors that only sell at temporary events and do not have a larger operation outside of temporary events. You must assess your need for a seller's permit each year.

## 1. What do you sell?

Do you sell any items <u>subject to</u> <u>Wisconsin sales tax</u>?

This includes items like prepared foods\*, hot beverages, flowers, crafts, clothing and plants.



2. Do you sell at only 1-2 events per year?

No seller's permit required





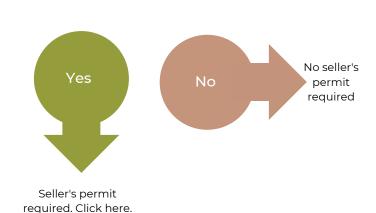
Are your sales events isolated and sporadic? In other words, does your business only sell at one or two events per year?

E.g., one craft fair, one farmer's market per year

## 3. Do your taxable sales exceed \$2,000?

Out of all the items you sell that are subject to Wisconsin sales tax, do the total receipts exceed \$2,000?

E.g., if you sell 3 taxable items, does the sum of the 3 items' sales exceed \$2,000?



\*Prepared food is any of the following :

Heated food and beverages
Food and beverages served with utensils or napkins
Most food and beverages prepared by mixing ingredients and are sold together
Note: there are some special exceptions for prepared bakery items. Click here.

## If you have further questions, we recommend:

- The <u>Wisconsin Department of Revenue Guide on</u> <u>Temporary Events</u>
- Contacting the <u>Law and Entrepreneurship Clinic</u>





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