

THE seller's permit guide

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 subject to Wisconsin sales tax?

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

Yes

No

No seller's permit required

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

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

Yes

No

No seller's permit required

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?

Yes

No

No seller's permit required

Seller's permit required. [Click here.](#)

*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 [Wisconsin Department of Revenue Guide on Temporary Events](#)
- Contacting the [Law and Entrepreneurship Clinic](#)



Law & Entrepreneurship Clinic
UNIVERSITY OF WISCONSIN LAW SCHOOL
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