

Wisconsin Occasional Sales Rule Exemption Worksheet

Answer the questions below to see if you qualify for exemption under the occasional sales rule. Please reference Wisconsin Publication 228 for the exact requirements and definitions. Any questions regarding this exemption should be directed to the Wisconsin Department of Revenue.

	Yes	No
1. Are you a nonprofit organization?	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you currently hold a valid seller's permit OR will hold a valid seller's permit at the time of the event?	<input type="checkbox"/>	<input type="checkbox"/>
3. Will be selling business assets (includes inventory/merchandise)?	<input type="checkbox"/>	<input type="checkbox"/>
4. Will be auctioning items?	<input type="checkbox"/>	<input type="checkbox"/>
5. Will be selling registered or titled items, such as motor vehicles or boats?	<input type="checkbox"/>	<input type="checkbox"/>
6. In a calendar year, does your total sale of taxable items (minus allowable deductions), exceed \$1,000?	<input type="checkbox"/>	<input type="checkbox"/>
7. Are your sales isolated and sporadic throughout the year?	<input type="checkbox"/>	<input type="checkbox"/>

Results

1. If you answered **YES** to any question 1 through 5, you **DO NOT** qualify for the occasional sales rule exemption (stop here).
2. If you answered **NO** to **ALL** questions 1 through 6, you qualify for the exemption (stop here).
3. If you answered **YES** to question 6:
 - a. If you also answered **YES** to question 7, you qualify for the exemption.
 - b. If you also answered **NO** to question 7, you **DO NOT** qualify for the exemption.

THIS DOCUMENT IS MEANT TO BE USED AS AN INFORMATIONAL GUIDE ONLY AND IS NOT TO BE CONSIDERED LEGAL ADVICE. PLEASE REVIEW WISCONSIN PUBLICATION 228 AND/OR CONSULT WITH AN ATTORNEY. ANY QUESTIONS REGARDING THE OCCASIONAL SALES RULE EXEMPTION SHOULD BE DIRECTED TO THE WISCONSIN DEPARTMENT OF REVENUE.