

Temporary businesses

Temporary business activity

Washington state welcomes your temporary business activity and wants to make your registration process easy and convenient. The Department of Revenue issues a temporary registration certificate to any person who operates a business in Washington on a temporary basis.

A "temporary business" is a business that has no more than two events per year in Washington, with each event lasting no longer than one month. Each temporary registration certificate is valid for one event only. You are not charged for obtaining a temporary registration certificate.

Persons who make sales into Washington outside of the two events may be responsible for additional tax liability and may be required to get a "tax registration endorsement" instead of a temporary registration certificate. Visit our out of state businesses page for more information on registration and tax reporting requirements.

Trade show attendees that meet the exception from establishing nexus do not need a temporary registration certificate. For specific requirements related to trade convention attendance, please see the Special Notice Trade Convention Exception from Nexus for Retail Sales.

To register for a temporary registration certificate:

- Register online.
- Contact your local field office.

If you have any questions, please contact DOR.



[Español](#) | [Русский](#) | [한글](#) | [Tiếng Việt](#) | [中文](#) | [More languages](#)

 [Subscribe to receive notifications](#)  | [Taxpayer Rights and Responsibilities](#)

[Your Privacy](#) | [Accessibility](#) | [DOR Staff only](#) | © 2022 Washington State Department of Revenue and its licensors. All rights reserved.