

# PERMIT APPLICATION

## (Relating to Fermented Malt Beverages)

Wisconsin Department of Revenue  
PO Box 8900  
Madison WI 53708-8900  
Phone (608) 261-6435  
Fax (608) 261-7049

|                  |
|------------------|
| Permit Number    |
| Period Covered   |
| Date of Issuance |

|  |                            |   |          |
|--|----------------------------|---|----------|
| Legal Name <i>(corporation, limited liability company, partnership, or individual)</i>   | Federal Employer ID Number | Social Security Number <i>(required if an individual)</i> |          |
| Business Name (DBA) <i>(if different than Legal Name)</i>  | Telephone Number           | Business Telephone Number                                 |          |
| Business Address <i>(Do not use PO Box)</i>  | City or Post Office        | State   | Zip Code |
| Mailing Address <i>(if different than Business Address)</i>  | City or Post Office        | State   | Zip Code |
| Business Located In: <input type="checkbox"/> City<br><i>(check one and indicate county)</i> <input type="checkbox"/> Village of: _____, _____<br><input type="checkbox"/> Town <span style="margin-left: 100px;"><i>(Town, village, city name)</i></span> <span style="margin-left: 100px;"><i>(County name)</i></span> |                            |   |          |

| 1. Type of Permit <i>(check one)</i>                           | Supplemental Fee | Business Tax Registration Fee |
|--|------------------|-------------------------------|
| <input type="checkbox"/> Brewery                               | \$ 0             | \$ 20                         |
| <input type="checkbox"/> Brewpub                               | \$ 0             | \$ 20                         |
| <input type="checkbox"/> Out-of-State Shipper                  | \$ 0             | \$ 20                         |
| Type of report:  |                  |                               |
| <input type="checkbox"/> Separate report for each location     |                  |                               |
| <input type="checkbox"/> Consolidated report for all locations |                  |                               |
| <input type="checkbox"/> Wholesaler                            | \$2,400          | \$20                          |

2. Type of Ownership *(check one)*

Sole Proprietorship

Partnership. *Indicate type* ▶  General  Limited  Limited liability partnership (LLP)

S Corporation  C Corporation ▶ Date of Incorporation      /      /      State of Incorporation ▶       
*(mm/dd/yy)*

Limited liability company ▶  Taxed as a corporation  Taxed as a partnership  
 Disregarded as an entity separate from its owner (single member LLC only)

Nonprofit organization

Governmental unit *(describe)* \_\_\_\_\_

Other *(describe)* \_\_\_\_\_

3. Have you as a sole proprietor, partner(s), limited liability company member(s), or corporate officer(s):

(a) Held, or now hold, a permit or certificate issued by the Wisconsin Department of Revenue?  Yes  No  
 If yes, indicate: Type of permit or certificate \_\_\_\_\_ Permit or certificate number \_\_\_\_\_  
 Location for which it was issued \_\_\_\_\_  
*(street address, city, state, zip code)*

(b) Been convicted of violating federal or state laws or local ordinances other than traffic violations?  Yes  No  
 If Yes, check type:  Federal  State  Local Ordinances  
 Indicate details of the violation, including nature of violation, date, place, court, and disposition. \_\_\_\_\_

(c) If you have been convicted of a felony, describe the nature of the felony. If pardoned, give date and place of the pardon and attach a copy to the application. \_\_\_\_\_

(d) Are charges for any offense presently pending against you (other than traffic unrelated to alcohol beverages)?  Yes  No  
 If Yes, check type:  Federal  State  Local Ordinances  
 Describe the status of the pending charges. \_\_\_\_\_

**Complete reverse side and sign at bottom.**

4. List name, social security number (SS#), home address, and title of all partners, principal officers of corporation, or LLC members.

| Name | SS# | Street Address | City, State, Zip | Title |
|------|-----|----------------|------------------|-------|
|      |     |                |                  |       |
|      |     |                |                  |       |
|      |     |                |                  |       |
|      |     |                |                  |       |

5. Is this business being taken over from another permittee? .....  Yes  No  
 If Yes, give name and address of predecessor.

Permit # \_\_\_\_\_

6. Provide number and date of your  Federal Brewers Notice OR  Federal Basic Permit:

Permit # \_\_\_\_\_ Date \_\_\_\_\_ (attach a copy of federal permit)

7. Addresses where books and records are available for inspection by our representatives during business hours:

| Street address | City | State | Zip |
|----------------|------|-------|-----|
|                |      |       |     |

8. Estimated maximum monthly Wisconsin Beer Tax  
 \$ \_\_\_\_\_

9. Amount of Security \$ \_\_\_\_\_ (must be twice the amount of estimated tax, but not less than \$1,000 or more than \$100,000).  
 Types of Security: • Bond • Cash • Certificate of Deposit

10. Name of Surety Company

- a. To comply with the provisions of secs. 139.05 and 139.11, Wis. Stats., pertaining to the making and filing of security, making and filing of returns, payment of taxes, and keeping records.
- b. To permit the Secretary of Revenue or his duly authorized employees to inspect and examine your premises and records.

**Declaration (ALL applicants complete this section)**

*I declare under penalties of law that I have examined this information and, to the best of my knowledge, it is true, correct, and complete.*

|                      |       |
|----------------------|-------|
| Name (print clearly) | Title |
| Signature            | Date  |
| Name (print clearly) | Title |
| Signature            | Date  |

**NOTE:**

- If applicant is a **corporation**, the president and secretary must sign.
- If applicant is a **partnership**, two partners must sign.
- If a **limited liability company**, two members must sign unless the limited liability company only has one member.

*(Security and power of attorney if applicable must be submitted along with this application.)*

# Instructions for Brewers, Brewpubs, Out-of-State Shipper of Beer, and Fermented Malt Beverages Permit Wholesalers

## How To Obtain a Permit

Complete and return all applicable forms and schedule to the Department of Revenue (DOR). Missing or incomplete documents will delay issuing your permit(s). Forms may be photocopied if needed. Permit requests must include:

1. A completed Permit Application (Form BT-136). Be sure to complete and attach applicable schedules.
  - **Schedule A** – All. Each individual, partner, member or corporate officer, director, and agent must complete an auxiliary questionnaire.
  - **Schedule B** – Brewers only.
  - **Schedule C** – BrewPubs only.
  - **Schedule D** – Out-Of-State Shippers only.
  - **Schedule E** – Wisconsin Wholesalers only.
2. A copy of your Federal Brewers Notice or Federal Basic Permit.
3. The appropriate fee for the type of permit requested.
4. A surety bond guaranteeing payment of the fermented malt beverage tax to the department.
5. A Public Warehouse Permit if the location is not currently owned by you (Form AB-123, Wholesalers only).

## Permit Fee

Fees are listed on page 3 of the application. Fees are bi-annual and are applicable to both new and renewal requests.

**Note:** Permit fees cannot be refunded.

## Permit Expiration / Renewal

Permits are renewable every two years. The department will send the Business Tax Registration (BTR) renewal notice when a permit and certificate subject to BTR provisions approaches the expiration date. Expiration dates may vary from one permit holder to another. Normally, the expiration date is two years from the end of the month in which the application for permit or certificate was originally processed.

## Label Approval

All fermented malt beverages sold in Wisconsin must be labeled according to federal regulations. A new brewer must include a copy of the label approval received from the federal government. DOR will not issue a permit until we receive a copy of the label approval. If a label is revised in such a manner that another federal approval is required, a copy of the new approval must be sent to DOR once received.

Exception: This requirement does not pertain to wholesalers.

## Security

Security must be on file with DOR if you are doing business in Wisconsin and will be shipping beer into Wisconsin. The security guarantees payment of the fermented malt beverage tax. The security must be twice the monthly estimate of your maximum tax liability. The security may not be less than \$1,000 or more than \$100,000.

## Power of Attorney

Power of Attorney (Form A-220) must be completed and submitted to DOR when the contact person is not an employee of the business requesting the permit. Form A-222 is available at:

[www.revenue.wi.gov/forms/misc/a-222.pdf](http://www.revenue.wi.gov/forms/misc/a-222.pdf).

**For assistance**, contact us at:

Street Address:  
2135 Rimrock Road  
Madison WI 53713

Mailing Address:  
Mail Stop 6-107  
PO Box 8900  
Madison WI 53708-8900

Phone: (608) 266-6701

Fax: (608) 261-7049

E-mail: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)

## Internet Address

The department's website is accessible 24/7 at [www.revenue.wi.gov](http://www.revenue.wi.gov). From our website you can:

- Access My Tax Account
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked questions
- E-mail DOR for assistance

## Responsibilities of a Permittee

Failure to comply with the following permit holder requirements may result in revocation.

### 1. Filing Monthly Reports

A monthly report and schedules must be filed with the DOR covering all Wisconsin transactions which occurred during the previous month. A report must be filed even if no shipments are made into Wisconsin.

*Due Date of Report* – This report is due 15 days after the close of the month.

## 2. Paying the Tax

The Wisconsin tax on fermented malt beverages is \$2 per 31 gallon barrel. If you are liable for this tax, it must be submitted with your monthly report.

*Penalties and Interest* – All reports not timely filed are subject to a \$10 late filing fee and penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due). Any tax not paid by the due date is subject to interest at the rate of 1.5% per month until paid.

## 3. Keeping Complete and Accurate Records

Adequate records must be kept to allow DOR to verify the accuracy of reports filed and the correct amount of tax was paid. Such records must be kept for four years and in a place and manner easily accessible for review by DOR personnel.

## 4. Purchases of Fermented Malt Beverages

Fermented malt beverages may only be purchased from the following:

- Other Wisconsin breweries.
- Other Wisconsin beer wholesalers.
- Holders of a Wisconsin fermented malt beverage out-of-state shipper's permit. This permit allows persons in other states to ship fermented malt beverages to Wisconsin wholesalers and brewers holding permits from the Department of Revenue.

## 5. Sales of Fermented Malt Beverages

Fermented malt beverages may only be sold:

- In the original package or container in which the fermented malt beverage was placed by the brewer. There is no limitation as to quantity sold.
- For consumption off the premises of your wholesale location(s).
- To Wisconsin retailers properly licensed with their local municipality.
- To beer wholesaler permittees whether located in Wisconsin or outside Wisconsin.

## 6. Shipping and Receiving Fermented Malt Beverages

Shipments made to any person who does not hold the appropriate permit are subject to confiscation. In addition, your permit may be revoked.

## 7. Report Name / Address / Ownership Changes or Ceasing Operations

Notify DOR immediately (in writing) when your business undergoes any of the changes mentioned in next column.

A. *Name Change* – Submit the following two items:

- (1) A new application, Form BT-136, showing name change.
- (2) A rider from your surety company showing your new business name.

B. *Address Change* – Complete an address change form, Form AB-163. There is a \$10 charge for your first address change during a calendar year and the full permit fee charge for each additional address change during the same year. These charges are statutory.

C. *Ownership Change* – Submit the following:

- (1) Application for fermented malt beverage permit (plus fee). Your old permit is not transferable to the new business.
- (2) Application (plus \$20 fee) for each salesperson personally soliciting orders in Wisconsin.
- (3) Security guaranteeing payment of the fermented malt beverage tax to the department.

Examples of ownership changes include:

- (1) Sole proprietorship to a partnership or corporation.
- (2) Partnership to a sole proprietorship or corporation.
- (3) Adding or dropping a partner. Partnerships that add or drop partners must notify the department in writing of the change in partners. If a new Federal Employer Identification Number is assigned, you must apply for a new permit.
- (4) Death of sole proprietor.
- (5) Business sold.
- (6) Changes in stock ownership where another person becomes the owner of more than 10% of the voting shares (25% or more of voting shares if there are four or fewer shareholders).

Note: The change of corporate officer, director, or agent is not regarded as a change in ownership. However, an auxiliary questionnaire must be filed by the new officer, director, or agent.

D. *Ceased Operations* – You must:

- (1) Return your fermented malt beverage permit to DOR.
- (2) Indicate the last day you operated in Wisconsin.
- (3) File a final monthly report showing all transactions made during your final month of business. Indicate "Final" on that report.

## Schedule A – AUXILIARY QUESTIONNAIRE

To be completed by each individual, partner, member, and corporate officer, director, and agent. All questionnaires must be submitted with this application.

|  |      |               |          |                              |
|--|------|---------------|----------|------------------------------|
| Name of Individual, Partner, Member, Officer, etc. |      | Date of Birth |          | Social Security Number       |
| Home Address                                       | City | State         | Zip Code | Telephone Number<br>(      ) |

- YES    NO    Have you resided in Wisconsin for at least 90 continuous days prior to the date of filing this application?
- YES    NO    Have you applied for, or do you possess or hold any interest directly or indirectly in, a Wisconsin retail license to sell fermented malt beverages?
- YES    NO    Are you a member of any Wisconsin town or village board or common council of any municipality?  
If YES, identify →    Town    Village    City   of \_\_\_\_\_  
*name of municipality*
- YES    NO    Have you ever been convicted of violating federal or state laws or local ordinances other than traffic violations?  
If YES, check type violated →    Federal    State    Local Ordinances  
Indicate details of the violation (nature, date, place, court, and disposition):

If you have been convicted of a felony for which you received a pardon, specify nature of felony, date, and place of pardon.

*I declare under penalties of the law that I have examined this information and, to the best of my knowledge, it is true, correct, and complete.*

|                         |      |
|-------------------------|------|
| <b>Your Signature</b> ► | Date |
|-------------------------|------|

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Wisconsin Department of Revenue

## Schedule A – AUXILIARY QUESTIONNAIRE

To be completed by each individual, partner, member, and corporate officer, director, and agent. All questionnaires must be submitted with this application.

|  |      |               |          |                              |
|--|------|---------------|----------|------------------------------|
| Name of Individual, Partner, Member, Officer, etc. |      | Date of Birth |          | Social Security Number       |
| Home Address                                       | City | State         | Zip Code | Telephone Number<br>(      ) |

- YES    NO    Have you resided in Wisconsin for at least 90 continuous days prior to the date of filing this application?
- YES    NO    Have you applied for, or do you possess or hold any interest directly or indirectly in, a Wisconsin retail license to sell fermented malt beverages?
- YES    NO    Are you a member of any Wisconsin town or village board or common council of any municipality?  
If YES, identify →    Town    Village    City   of \_\_\_\_\_  
*name of municipality*
- YES    NO    Have you ever been convicted of violating federal or state laws or local ordinances other than traffic violations?  
If YES, check type violated →    Federal    State    Local Ordinances  
Indicate details of the violation (nature, date, place, court, and disposition):

If you have been convicted of a felony for which you received a pardon, specify nature of felony, date, and place of pardon.

*I declare under penalties of the law that I have examined this information and, to the best of my knowledge, it is true, correct, and complete.*

|                         |      |
|-------------------------|------|
| <b>Your Signature</b> ► | Date |
|-------------------------|------|







## Schedule C WISCONSIN BREWPUB Only

1. Do you hold a Class "B" license or permit or have any ownership interest in a premise operating under a Class "B" license or permit?  Yes  No

If Yes, provide name and address \_\_\_\_\_

2. Will the applicant manufacture not more than 10,000 barrels of beer in a calendar year, either by the brewpub or the brewpub group?  Yes  No

3. Will the applicant's entire beer manufacturing process occur on the brewpub premises?  Yes  No

4. Does the applicant operate a restaurant and hold a Class "B" license for the brewpub premises?  Yes  No

5. Are the restaurant permit and the Class "B" license issued in the same name as the brewpub applicant?  Yes  No

**Attach copies of restaurant permit and Class "B" license.**

6. Will the applicant offer for sale on the brewpub premises, in addition to beer brewed by the applicant/brewpub group, beer manufactured by other brewers?  Yes  No

List brands of beer to be offered for sale:

- |          |          |
|----------|----------|
| a) _____ | f) _____ |
| b) _____ | g) _____ |
| c) _____ | h) _____ |
| d) _____ | i) _____ |
| e) _____ | j) _____ |

7. Does the applicant hold or have any direct or indirect interest in a Class "A" license, a beer wholesaler license, a brewer's permit, an alcohol beverage warehouse permit, or have a direct or indirect interest in a Class "B", or Class "C" license (other than one for the brewpub premises)?  Yes  No

8. Does the applicant's brewpub group hold 6 or less brewpub permits?  Yes  No

List all brewpub locations:

- |          |          |
|----------|----------|
| a) _____ | f) _____ |
| b) _____ | g) _____ |
| c) _____ | h) _____ |
| d) _____ | i) _____ |
| e) _____ | j) _____ |

9. If the applicant has no current operations, does the applicant certify it has applied for or will apply for a Class "B" license and restaurant permit and will comply with the permit requirements prior to and upon commencing operations? If an applicant holds any license or permit prohibited by law at the time of application does the applicant certify it will surrender any such license or permit upon issuance of the brewpub permit?  Yes  No

10. Does the applicant understand that failure to comply with the provisions of the brewpub permit is grounds for revocation of the brewpub permit?  Yes  No

## BREW PUB PERMIT REQUIREMENTS AND PERMISSIONS

An applicant is eligible to receive a brewpub permit if all of the following apply:

- The applicant manufactures not more than 10,000 barrels of beer in a calendar year, either by the brewpub or the brewpub group (the brewpub and all brewpubs that share common membership, franchisees of the brewpub, etc.).
- The applicant's entire beer manufacturing process occurs on the brewpub premises. If the applicant holds more than one brewpub permit, the applicant is not required to manufacture beer on each brewpub premises.
- If, the applicant operates a restaurant and holds a Class "B" license for the brewpub premises, the restaurant permit and Class "B" license must be issued in the same name as the brewpub permit.
- The applicant holds a Class "B" license for the restaurant and offers for sale on the premises, in addition to its own beer, beer manufactured by other brewers.
- The applicant holds a Business Tax Registration Certificate issued by DOR.
- The applicant does not hold or have a direct or indirect interest in a Class "A" license, beer wholesale license, brewer's permit, or alcohol beverage warehouse permit, nor have a direct or indirect interest in a Class "B", or Class "C" license (other than one for the brewpub premises).
- The brewpub group does not hold more than six brewpub permits.

A "brewpub permit" authorizes the permittee to do any of the following:

- Brew on the brewpub premises up to 10,000 barrels each calendar year for all their brewpub operations of the brewpub's brewpub group.
- Bottle on the premises beer that has been manufactured on the brewpub premises.
- Package in refillable containers exceeding 24 ounces in volume on the brewpub premises beer that has been manufactured on the brew premises.
- Transport beer that has been manufactured on the brewpub premises between the brewpub and any other member of the brewpub group.
- Wholesale beer manufactured by the brewpub or brewpub group to other wholesalers.
- Wholesaler beer manufactured by the brewpub or brewpub group to retailers, but no more than 1,000 barrels per calendar year (not including beer provided between members of the brewpub group).
- Sell alcohol beverages at retail on the brewpub premises in accordance with the terms of any Class "B," or Class "C" licenses issued for the brewpub premises.

If an applicant has no current operations, the applicant may certify it has applied for or will apply for a Class "B" license and restaurant permit and will comply with the permit requirements prior to or upon commencing operations. If an applicant holds any prohibited license or permit at the time of application, the applicant must certify the applicant will surrender any such license or permit upon issuance of the brewpub permit.

**Schedule D**  
**OUT-OF-STATE SHIPPER Only**

1. Do you have any office or address in Wisconsin? .....  Yes  No
  2. Are you the primary source of supply for the products you will be shipping into Wisconsin? .....  Yes  No
  3. Do you hold a Federal Brewer's Notice or Federal Basic Importer permit, if yes attach a copy? ....  Yes  No
  4. Are you a brewer of 300,000 or fewer bbls of fermented malt beverages in a calendar year? .....  Yes  No
    - If Yes, you may sell directly to Wisconsin fermented malt beverage retailers.
    - If No, you may only ship to a Wisconsin fermented malt beverage wholesaler.
- 

**INFORMATION**

**Who Needs an Out-of-State Shipper's Permit?**

1. A permit from the Department of Revenue (DOR) is required to:
  - a. Brew fermented malt beverages.
  - b. Sell fermented malt beverages to a Wisconsin wholesaler or Wisconsin retail business.
2. Any person who ships fermented malt beverages to a beer wholesaler in Wisconsin must obtain an out-of-state shipper's permit.
  - a. No beer wholesaler in Wisconsin may receive fermented malt beverages which have been shipped in from another state by any person other than the holder of an out-of-state shippers permit.
  - b. All shipments of fermented malt beverages from another state to a wholesaler of fermented malt beverages in Wisconsin must be unloaded at and distributed from the wholesaler's warehouse in Wisconsin.

**Consolidated Reports**

If more than one out-of-state beer permit is held, only one monthly report be filed, consolidating all beer transactions.

**Ship Only to Authorized Customers**

The holder of an out-of-state beer permit may only ship beer to Wisconsin beer wholesalers authorized by DOR to receive such shipments.

Note: Shipments made to any unauthorized person are subject to confiscation. In addition, your permit may be revoked.



# Schedule E – WISCONSIN FERMENTED MALT BEVERAGE WHOLESALER Only

1. Will you be the "importer of record" with U.S. Customs of fermented malt beverages received from outside the United States? . . . . .  Yes  No  
If Yes, you will be required to obtain security (*see instructions*).
2. Do you hold a Wisconsin brewery or brewpub permit? . . . . .  Yes  No
3. Do you have any direct/indirect interest in any Class "A" (off sale), any class "B" (on sale), or industrial fermented malt beverage license/permit? . . . . .  Yes  No
4. Do you hold a fermented malt beverage retail license prior to January 1, 2011? . . . . .  Yes  No  
If Yes, attach a copy of the license.
5. Do you hold an interest in a brewery as of June 29, 2011? . . . . .  Yes  No  
If Yes, attach documentation.
6. Square footage of the premises: \_\_\_\_\_ Check One: →  Property Owned by Applicant  Leased
7. List name and address of your primary source/Wisconsin wholesaler you are purchasing fermented malt beverages from.  
(Attach additional pages if needed.) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. List the legal names, business names (DBA's) and mailing addresses of at least 25 independent retailers/wholesalers that you intend to sell fermented malt beverages to. (*Attach additional pages if needed.*)

|     | Legal Name | Business Name (DBA) | Mailing Address |
|-----|------------|---------------------|-----------------|
| 1.  |            |                     |                 |
| 2.  |            |                     |                 |
| 3.  |            |                     |                 |
| 4.  |            |                     |                 |
| 5.  |            |                     |                 |
| 6.  |            |                     |                 |
| 7.  |            |                     |                 |
| 8.  |            |                     |                 |
| 9.  |            |                     |                 |
| 10. |            |                     |                 |
| 11. |            |                     |                 |
| 12. |            |                     |                 |
| 13. |            |                     |                 |
| 14. |            |                     |                 |
| 15. |            |                     |                 |
| 16. |            |                     |                 |
| 17. |            |                     |                 |
| 18. |            |                     |                 |
| 19. |            |                     |                 |
| 20. |            |                     |                 |
| 21. |            |                     |                 |
| 22. |            |                     |                 |
| 23. |            |                     |                 |
| 24. |            |                     |                 |
| 25. |            |                     |                 |

## WHOLESALE PERMIT REQUIREMENTS AND PERMISSIONS

### Permit holders:

- Must sell to at least 25 independent retailers/wholesalers annually.
  - Cannot hold a brewer or brewpub permit.
  - Cannot have any direct/indirect interest in a Class "A" (off sale), Class "B" (on sale), or industrial fermented malt beverage license/permit.
  - May authorize sale of fermented malt beverages to fermented malt beverage retailers/wholesalers.
  - May continue to sell fermented malt beverages as was permitted under previously issued retail license held prior to January 1, 2011.
- May allow consumption of fermented malt beverages at private events held on wholesale premises.
  - If held interest in brewer on June 29, 2011, may continue to hold interest.
  - Must warehouse and physically unload fermented malt beverages prior to sale to retailers and other wholesalers at the wholesaler's premise. Recipients must have both a wholesale and warehouse permit.
  - Must have warehouse space of at least 1,000 square feet
  - Must purchase fermented malt beverages from primary source or from a Wisconsin Wholesaler.