

# Wisconsin Distilled Spirits / Wine Permit Application

*DEPARTMENT USE ONLY*

|                  |
|------------------|
| Permit Number    |
| Date of Issuance |

Read instructions before completing.

**Section A All applicants**

|  |                            |   |              |
|--|----------------------------|---|--------------|
| Legal Name <i>(sole proprietor enter your last, first, MI)</i>   | Federal Employer ID Number | Social Security Number <i>(required if sole proprietor)</i> |              |
| Business Name (DBA) <i>(if different than legal name)</i>  |                            | Business Telephone Number<br>(    )                         |              |
| <b>Permit Address / Location</b>   |                            |   |              |
| Street <i>(no PO Box)</i>  |                            | County  |              |
| Check one and enter name<br><input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town _____ |                            |   | State    Zip |
| Mailing Address <i>(if different than permit address)</i>  |                            | City    State    Zip  |              |

A separate permit is required for each location from which any distilled spirits or wine is sold or shipped into Wisconsin, including the location from which invoices are issued for such sales or shipments.

|  | Supplemental<br>Fee | Business Tax<br>Registration Fee | WI<br>Statute Section |
|--|---------------------|----------------------------------|-----------------------|
| <b>1. Permit Type (check one)</b>  |                     |                                  |                       |
| <input type="checkbox"/> Public warehouse alcohol beverages . . . . .  | \$200               | \$20                             | 125.19                |
| <input type="checkbox"/> Wine direct shipper . . . . .   | \$200               | \$20                             | 125.535               |
| <input type="checkbox"/> Out-of-state shipper of liquor . . . . .  | \$500               | \$20                             | 125.58                |
| Indicate type of product shipped:  |                     |                                  |                       |
| <input type="checkbox"/> distilled spirits <input type="checkbox"/> wine <input type="checkbox"/> cider <input type="checkbox"/> all |                     |                                  |                       |
| <input type="checkbox"/> Industrial alcohol . . . . .  | -0-                 | \$20                             | 125.62                |
| <input type="checkbox"/> Industrial wine . . . . .   | -0-                 | \$20                             | 125.63                |
| <input type="checkbox"/> Industrial fermented malt beverage . . . . .  | -0-                 | \$20                             | 125.275               |
| <input type="checkbox"/> Medicinal alcohol . . . . .   | -0-                 | -0-                              | 125.61                |
| <input type="checkbox"/> Sacramental wine . . . . .  | -0-                 | -0-                              | 125.56                |

**2. Organization (check one)**

|   |   |
|---|---|
| <input type="checkbox"/> Sole Proprietor<br><input type="checkbox"/> Partnership <input type="checkbox"/> General <input type="checkbox"/> Limited <input type="checkbox"/> LLP<br><input type="checkbox"/> Wisconsin Corporation—Enter date incorporated: _____<br><input type="checkbox"/> Out-of-State Corporation – Are you registered with Dept. of Financial Institutions to do business in WI? <input type="checkbox"/> Yes <input type="checkbox"/> No<br><input type="checkbox"/> Other – Describe: _____<br>_____ | <input type="checkbox"/> Governmental Unit <i>(check one)</i><br><input type="checkbox"/> Federal <input type="checkbox"/> County <input type="checkbox"/> Tribe<br><input type="checkbox"/> Wisconsin State <input type="checkbox"/> Local<br><input type="checkbox"/> Limited Liability Company – Enter date registered with Department of Financial Institutions: _____<br>For federal income tax purposes, will the LLC be taxed as a:<br><input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Single member LLC / disregarded entity |
|---|---|

**3. Has the business (sole proprietorship, partnership, limited liability company, or corporation):**

(a) Held, or does it now hold, a permit or certificate issued by the Wisconsin Department of Revenue? . . . . .  Yes     No  
 If Yes, attach list including permit or certificate type, number, and location.

(b) Been convicted of violating federal or state laws or local ordinances, except traffic violations unrelated to alcohol beverages? . . . . .  Yes     No  
 If Yes, check type:     Federal     State     Local  
 Describe violation, including nature, date, place, court, and disposition: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



**Section D Out-of-State Applicants Only**

12. Has the business applied for, or does it possess or hold, any interest, directly or indirectly, in a retail license to sell distilled spirits/wine in Wisconsin?  Yes  No

If Yes, give name, location, and explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

13. Federal Basic Permit # \_\_\_\_\_ for manufacturer or importer (attach copy).

14. Does the business intend to ship distilled spirits and/or wine into Wisconsin?  Yes  No  
If Yes, security (surety bond or cash, check, or money order) must be posted for twice your monthly estimated maximum tax liability (both distilled spirits and wine), but not less than \$1,000 or more than \$100,000.

Provide the following posted security information:

Surety Bond Number \_\_\_\_\_ Security Amount \$ \_\_\_\_\_  
Surety Company Name \_\_\_\_\_

15. Does the business intend to ship or invoice (sell) distilled spirits and/or wine in Wisconsin from any location other than the permit location in Section A?  Yes  No

If Yes, list the name and address of companies making such sales or shipments. Include all locations from where product will be shipped or invoiced. Additional applications and fees must be submitted for each location listed.

\_\_\_\_\_  
\_\_\_\_\_

16. Only one distilled spirits/wine return per entity should be filed with the department each month. If you have more than one Wisconsin distilled spirit/wine permit, give the location of your consolidated monthly Wisconsin liquor tax return: \_\_\_\_\_

\_\_\_\_\_

17. Will distilled spirits and/or wine be shipped directly from a foreign country to Wisconsin?  Yes  No

**Section E Industrial and Medicinal Applicants Only**

18. Profession or business: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

19. Describe how alcohol or wine will be used: \_\_\_\_\_  
\_\_\_\_\_

**Section F All Applicants**

20. Contact Person Name (Last, First, M.I.) \_\_\_\_\_ Telephone Number: \_\_\_\_\_  
Email Address: \_\_\_\_\_

**READ CAREFULLY BEFORE SIGNING:** (Individual applicant or one partner, corporate officer, or limited liability company member/manager must sign.)

Under penalty provided by law, the applicant states that all application questions have been truthfully answered by the applicant to the best of the knowledge of the signer. Any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000. Signer agrees to operate this permitted business according to law and that the rights and responsibilities conferred by the permit(s), if granted, will not be assigned to another. Lack of access to any portion of a permitted premises during inspection is deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of the permit.

|           |       |      |
|-----------|-------|------|
| Signature | Title | Date |
|-----------|-------|------|

## Auxiliary Questionnaire

Submit a completed questionnaire for each individual, partner, member, and corporate officer, director, and agent.

|   |  |                  |                        |               |
|---|--|------------------|------------------------|---------------|
| Name (Last, First, M.I.)  |  |                  | Social Security Number |               |
| Home Address  |  | City             | State                  | Zip Code      |
| Email Address   |  | Telephone Number |                        | Date of Birth |
| <p><input type="checkbox"/> Yes <input type="checkbox"/> No    Have you resided in Wisconsin for at least 90 continuous days prior to the date of filing this application? (Agents for an out-of-state wine direct shipper are not required to be residents of Wisconsin.)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No    Have you applied for, or do you possess or hold, any interest, directly or indirectly, in a Wisconsin retail license to sell distilled spirits and/or wine?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No    Have you ever been convicted of violating federal or state laws or local ordinances, except traffic violations unrelated to alcohol beverages?</p> <p style="margin-left: 20px;">If Yes, check type violated →    <input type="checkbox"/> Federal    <input type="checkbox"/> State    <input type="checkbox"/> Local</p> <p style="margin-left: 20px;">Describe the violation (nature, date, place, court, and disposition):</p> <p>If you have been convicted of a felony for which you received a pardon, specify nature of felony, date, and place of pardon.</p> <p><i>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.</i></p> |  |                  |                        |               |
| <b>Your Signature</b> ►   |  |                  | Date                   |               |

## Auxiliary Questionnaire

Submit a completed questionnaire for each individual, partner, member, and corporate officer, director, and agent.

|   |  |                  |                        |               |
|---|--|------------------|------------------------|---------------|
| Name (Last, First, M.I.)  |  |                  | Social Security Number |               |
| Home Address  |  | City             | State                  | Zip Code      |
| Email Address   |  | Telephone Number |                        | Date of Birth |
| <p><input type="checkbox"/> Yes <input type="checkbox"/> No    Have you resided in Wisconsin for at least 90 continuous days prior to the date of filing this application? (Agents for an out-of-state wine direct shipper are not required to be residents of Wisconsin.)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No    Have you applied for, or do you possess or hold, any interest, directly or indirectly, in a Wisconsin retail license to sell distilled spirits and/or wine?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No    Have you ever been convicted of violating federal or state laws or local ordinances, except traffic violations unrelated to alcohol beverages?</p> <p style="margin-left: 20px;">If Yes, check type violated →    <input type="checkbox"/> Federal    <input type="checkbox"/> State    <input type="checkbox"/> Local</p> <p style="margin-left: 20px;">Describe the violation (nature, date, place, court, and disposition):</p> <p>If you have been convicted of a felony for which you received a pardon, specify nature of felony, date, and place of pardon.</p> <p><i>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.</i></p> |  |                  |                        |               |
| <b>Your Signature</b> ►   |  |                  | Date                   |               |

# Instructions - Application for Liquor / Wine Permit (Form AB-123)

This application is used for the following permits:

- public warehouse alcohol beverages
- wine direct shipper
- out-of-state shipper of liquor
- industrial alcohol
- industrial wine
- industrial fermented malt beverage
- medicinal alcohol
- sacramental wine

An application is required for each premises or location where distilled spirits and/or wine are sold or shipped into Wisconsin, including the location from which invoices are issued for such sales or shipments. See [Fact Sheet 3102](#), Alcohol Beverage Permits, for information on permit requirements.

## OTHER PERMITS OR CERTIFICATES

**Salesperson's Permit** An agent, salesperson, or other representative personally soliciting orders for the applicant in Wisconsin must apply for a salesperson's permit using [Form AB-121](#), Liquor/Wine Salesperson's Permit Application. The Business Tax Registration fee is \$20 and \$10 for renewal. The permit fee cannot be prorated or refunded.

*Exception:* A salesperson's permit is not required if orders are only solicited by correspondence (no salesperson, agent, or representative is in Wisconsin).

*Note:* A salesperson's permit will not be granted to any person who has a direct or indirect interest, either as an employee or owner, in a Wisconsin retail establishment that sells distilled spirits and/or wine.

**Wisconsin Seller's Permit or Use Tax Certificate** A wine direct shipper selling wine subject to Wisconsin sales or use tax must have a Wisconsin seller's permit or use tax certificate.

Apply for a seller's permit or use tax certificate online at <https://www.revenue.wi.gov/Pages/Businesses/New-Business-home.aspx> or use Form BTR-101 at <https://www.revenue.wi.gov/TaxForms2017through2019/btr-101.pdf>.

## GENERAL INSTRUCTIONS

All applicants must complete Sections A and F. Sections B through E are completed depending on which permit you select. Missing or incomplete information will delay issuing your permit(s). You may copy any of the accompanying forms.

Before you mail your application, verify you have:

- Fully completed the application for each permit requested.
- Enclosed the appropriate fee for each permit. Fees are listed on page 1 of the application. Fees apply to new permits and two-year permit renewals. Only one Business Tax Registration (BTR) fee is required per entity. If you already have a BTR certificate, you do not need another one. Permit fees are not refundable.
- If you are an out-of-state wine direct shipper:
  - Enclosed a copy of your home state winery permit or license and federal basic permit
  - Applied for a Wisconsin seller's permit or use tax registration certificate
  - Appointed an agent if a corporation or limited liability company
- Posted security. Security is a surety bond ([Form A-133](#)) or cash, check, or money order guaranteeing payment of distilled spirits and wine taxes. The security must be twice your maximum monthly estimated Wisconsin distilled spirits and wine tax liability. The security may not be less than \$1,000 or more than \$100,000. Security remains posted with the department while doing business in Wisconsin.
- Enclosed a Salesperson's Permit Application ([Form AB-121](#)) and \$20 Business Tax Registration fee for each agent, salesperson, or other representative who personally solicits orders in Wisconsin.

## PERMIT RENEWAL

Your permit must be renewed every two years. The department will send the BTR renewal notice when the permits subject to BTR provisions approach their expiration date. The expiration date varies by taxpayer. The expiration date is often two years from the end of the month you applied for the permit or certificate. The Secretary of Revenue may revoke a permit prior to its renewal date for just cause. Permittees with outstanding fees and/or monthly returns may not renew any permit until all fees are paid and any missing returns filed.

## LABEL APPROVAL

No distilled spirit or wine can be shipped into Wisconsin until the federal government has approved the labels that appear on the product container. Do not submit copies of your federal label approval to the Wisconsin Department of Revenue.

## RESPONSIBILITIES OF PERMITTEE

If you are issued a permit to ship distilled spirits and/or wine into Wisconsin, you have several statutory obligations you must carry out to retain your permit. These responsibilities follow:

### • File Returns

Out-of-state shippers of liquor must file monthly Form AB-130, Wisconsin Distilled Spirits/Wine Tax Return, and schedules, with the department covering all Wisconsin transactions that occurred during the month. Wine direct shippers must file Form AB-130 quarterly. A return must be filed even though no shipments are made into Wisconsin (indicate "No Shipments Made" on Form AB-130). Returns must be filed electronically using My Tax Account (MTA) or XML bulk transfer schema. More information about the electronic filing is at [www.revenue.wi.gov/html/liquor.html](http://www.revenue.wi.gov/html/liquor.html).

The return and tax owed is due 15 days after the close of the month or quarter.

**Brand and Type Listings** – Permittees liable for tax on distilled spirits must submit with each monthly return Form AB-132, listing distilled spirits by brand and type, shipped to Wisconsin that month.

**Consolidated Returns** – If you hold more than one out-of-state shipper's or wine direct shipper's permit, the department requests that you only file one monthly or quarterly return consolidating all liquor transactions. If applicable, complete application question 16, page 3, providing the location from which consolidated return is filed.

### • Pay Tax Due

Taxes and fees on distilled spirits and wine are due with the monthly or quarterly return. Tax rates are as follows:

- **Distilled Spirits** – 85.86¢ per liter plus a 2.906¢ per liter administrative fee
- **Wine**
  - 14% or less alcohol by volume (ABV) - 6.605¢ per liter
  - More than 14% (ABV) but less than 21% - 11.89¢ per liter
- **Apple or Pear Cider** – 7% or less (ABV) - 1.71¢ per liter

Returns submitted after the due date are subject to a \$10 late filing fee and a 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.

The department may initiate proceedings to revoke your permit for failure to timely file returns and pay tax due.

### • Ship Only to Authorized Wisconsin Customers

Out-of-state shipper permit holders may only ship distilled spirits and wine to Wisconsin wholesalers, wineries, and industrial alcohol, wine, and medicinal alcohol permittees authorized by the department to receive such shipments.

**Caution:** Shipments made to any unauthorized person are subject to confiscation. In addition, permits may be revoked.

- **Recordkeeping**

You must keep adequate records so that the department can verify if your return was properly completed and the correct tax paid. Records must be kept for four years and in a place and manner easily accessible for review by department personnel.

- **Responsible for Salespersons**

All permittees are responsible for the actions of their salespersons, agents, or representatives. Your permit may be in jeopardy if your salesperson, agent, or representative violates Wisconsin distilled spirits and wine laws and regulations.

- **Report Business Changes**

Notify the department immediately (in writing) for the following changes to your business:

A. *Name Change* – Send us:

1. New application (Form AB-123) showing name change. Write “Name Change Only” at the top of the application.
2. A rider from your surety bond company with your new name

B. *Address Change* – To change your permit address, contact the Excise Tax Unit by phone at (608) 266-6701 or email [DORExciseTaxpayerAssistance@wisconsin.gov](mailto:DORExciseTaxpayerAssistance@wisconsin.gov). Wisconsin law imposes a \$10 fee for your first address change during a calendar year. The full permit fee is charged for each additional address change during the same year.

If the address change affects your surety bond, send an updated bond to the department.

If your business moves to a new municipality, or moves more than once during a calendar year, Wisconsin law requires a new permit. You must complete a new application for an out-of-state shipper’s permit and pay the required \$500 supplemental fee and \$20 Business Tax Registration fee.

C. *Ownership Change* – Submit the following:

1. Form AB-123 and fee. Your old permit is not transferable to the new business
2. Form AB-121 and \$20 fee for each salesperson personally soliciting orders in Wisconsin
3. Form A-133 guaranteeing payment to the department of the distilled spirits and wine taxes, if applicable

Examples of ownership changes include:

- Sole proprietorship to partnership or corporation
- Partnership to sole proprietorship or corporation
- Partner added or dropped from partnership if new Federal Identification Number (FEIN) is assigned. Partnerships that add or drop partners without a new FEIN should notify the department in writing of the changes and submit Auxiliary Questionnaires for new partners.
- Sole proprietor death
- Business sold

Changing a corporate officer is not an ownership change. However, you should submit Auxiliary Questionnaires for new officers.

D. *Agent Change* – To change your agent:

1. Contact the Excise Tax Unit at (608) 266-6701 or [DORExciseTaxpayerAssistance@wisconsin.gov](mailto:DORExciseTaxpayerAssistance@wisconsin.gov).
2. Complete [Form AT-201](#) with the new agent information.

E. *Ceased Operations* – You must:

1. Return your permit to the department.
2. Indicate the last day you operated in Wisconsin.
3. File a final monthly return for all transactions during the final month. On your My Tax Account home page, under “I Want To,” select “Close Accounts,” check the appropriate accounts, and fill in the cease date.

**ASSISTANCE**

From the department’s website at [revenue.wi.gov/Pages/AlcoholBeverage/home.aspx](http://revenue.wi.gov/Pages/AlcoholBeverage/home.aspx), you can:

- Access My Tax Account (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us for assistance

**Physical Address**  
2135 Rimrock Road  
Madison WI 53713

**Mailing Address**  
Excise Tax Unit  
Wisconsin Department of Revenue  
PO Box 8900  
Madison WI 53708-8900

Phone (608) 266-6701

Fax: (608) 261-7049

Email [DORExciseTaxpayerAssistance@wisconsin.gov](mailto:DORExciseTaxpayerAssistance@wisconsin.gov)