AB-115
WISCONSIN LIQUOR/WINE PERMIT APPLICATION

DEPARTMENT USE ONLY
Permit Number
Period Covered
Date of Issuance

Read instructions before completing and for mailing address.

Legal Name *(corporation, limited liability company, partnership, or individual)*	Federal Employer ID Number	Social Security Number *(required if sole proprietorship or individual)*	
Business Name (DBA) *(if different than Legal Name)*		Business Telephone Number ( )	
Business Address *(Do not use PO Box)*	City or Post Office	State	Zip Code
Mailing Address *(if different than Business Address)*	City or Post Office	State	Zip Code

Business Located In: *(check one and indicate county)*
- ☐ City
- ☐ Village of: _____
- ☐ Town

In the Wisconsin county of: _____

1. Type of Permit – This permit is required to sell liquor/wine from a premise in Wisconsin. Enclose $20 Business Tax Registration Fee and Supplemental Fee *(if applicable)*.

	Supplemental Fee	Business Tax Registration Fee *(see instructions)*	Governing Statute
☐ Manufacturer	$1,000	$20	125.52
☐ Wholesaler	$1,000	$20	125.54
☐ Rectifier	$1,000	$20	125.52
☐ Winery	$200	$20	125.53
☐ Wisconsin Wholesale Alcohol (for the sale of ethyl alcohol for medicinal purposes and industrial purposes).	-0-	$20	125.60

2. Organization *(check one)*

☐ Sole Proprietor

☐ Partnership: Indicate Type → ☐ General ☐ Limited ☐ Limited Liability Partnership (LLP)

☐ Wisconsin Corporation – Enter date incorporated: _____

☐ Out-of-State Corporation – Are you registered to do business in Wisconsin? ☐ Yes ☐ No

☐ Limited Liability Company – Enter date registered with Department of Financial Institutions: _____

Taxed as a: ☐ Single member LLC disregarded as a separate entity ☐ Partnership ☐ Corporation

☐ Nonprofit organization

☐ Governmental Unit → ☐ Federal ☐ Wisconsin State ☐ County ☐ Local ☐ Tribe

☐ 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. _____

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

Name	SS#	Street Address	City, State Zip	Title

5. Have you taken over the business of another permittee? ☐ Yes ☐ No If Yes, give name and address of predecessor.

Permit #

6. Indicate number and date of your:

	Number	Date
Federal Basic Permit (attach a copy)		

7. Premises Description - Describe buildings where the liquor/wine will be sold and stored. Include service and/or storage of liquor/wine and business records. Liquor and wine may only be sold from and stored on the premises described: _____

8. Square footage of the premises: _____

Check One: ☐ Property Owned by Applicant ☐ Leased From _____

9. Contact Person Name: Telephone Number:

10. Have you applied for, or do you possess or hold any interest directly or indirectly, in a retail license to sell liquor/wine? ☐ Yes ☐ No
If yes, give name and location:

If yes, explain:

11. Do you or does any officer, director, partner, member, or employee have any interest, directly or indirectly, in any other Wisconsin wholesale liquor permit or any retail liquor license? ☐ Yes ☐ No If yes, give names and details of interest held.

12. Have you made any arrangement or agreement with any out-of-state liquor/wine manufacturers or distillers for extension of credit beyond the usual thirty days? ☐ Yes ☐ No If yes, provide names and details:

13. Does any manufacturer, distiller, or out-of-state liquor business hold an ownership interest, stock, or otherwise in the business submitting this application? ☐ Yes ☐ No If yes, provide names and details.

14. Do you lease or rent real property to a Wisconsin retail liquor licensee? ☐ Yes ☐ No If yes, provide names and details:

15. Do you or an "immediate family member" have "effective control" of a Wisconsin retail liquor licensee? ("Immediate family member" means a spouse, a brother or sister [whole or half-blood relationship] or lineal descendant or spouse) ("Effective control" means either the power to direct the affairs of a retail liquor licensee or the actual direction of the affairs of a retail liquor licensee) ☐ Yes ☐ No
If yes, provide names and details:

16. Are you a member of a group of two or more corporations or limited liability companies, any one of which has "effective control" of a Wisconsin retail liquor licensee? ☐ Yes ☐ No If yes, provide names and details:

17. Will you be the "importer of record" with U.S. Customs and Border Protection (CBP) of liquor/wine received from outside the United States?
☐ Yes ☐ No If "yes" you will be required to obtain security (see instructions). ☐ Yes ☐ No

18. To Be Completed By Corporate/LLC Applicants Only – APPOINTMENT OF AGENT

_____, is hereby given full authority and control of the premises described in the application for a permit and of the conduct of all business on the premises pertaining to liquor/wine. Such authority is intended to be broad enough to comply with all the provisions of sec. 125.04(6), Wis. Stats.

(Signature of Corporation President or Member of a Limited Liability Company) (Print or Type Name of President/Member)

I accept appointment as agent for the corporation/limited liability company applying for the permit requested on this application.

Agent Sign Here ➔	Signature	Date

19. (Wholesaler applicants only). List the names, addresses, and license/permit numbers of at least 10 retailers/permittees that you intend to sell intoxicating liquor to:

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____

If a corporation or LLC, list name and address of each stockholder or member and indicate the percent of stock or interest held.

Name	Address	Percent of Stock or Interest Held

(If additional space is required, attach a supplemental schedule)

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

Printed Name	Title/Member	
Signature	Phone Number	Date

VERIFICATION

(Complete only ONE of the following three sections.)

INDIVIDUAL

I declare under the penalties of law that I am the applicant named and that the answers to the questions in this application and the attached Auxiliary Questionnaire are true, correct, and complete and that application has not been made for more than one other Wisconsin wholesaler, manufacturer, rectifier, winery, or wholesale alcohol permit.

Printed Name	Title	Phone Number
INDIVIDUAL SIGN HERE ➔ Signature		Date

PARTNERSHIP

_____ and _____ declare under the penalties of law that we are members of a partnership consisting of themselves and _____ _____ doing business under the legal name of _____ _____ and that we have read the foregoing application and attached Auxiliary Questionnaires and know that each of the answers is true, correct, and complete and that application has not been made for more than one other Wisconsin wholesaler, manufacturer, rectifier, winery, or wholesale alcohol permit.

Printed Name	Title	Phone Number
PARTNER SIGN HERE ➔ Signature		Date
Printed Name	Title	Phone Number
PARTNER SIGN HERE ➔ Signature		Date

CORPORATION/LIMITED LIABILITY COMPANY

_____ and _____

declare under the penalties of law that we are Officers/Members respectively of _____

_____ , a corporation/limited liability company registered _____ *(date)*

and existing under the laws of Wisconsin, with its principal place of business at _____

and are authorized to make this application on behalf of said corporation/limited liability company and know that each of the answers in the foregoing application and attached Auxiliary Questionnaire is true, correct and complete, and that application has not been made for more than one other Wisconsin wholesaler, manufacturer, rectifier, winery, or wholesale alcohol permit.

Printed Name	Title	Phone Number
PRESIDENT SIGN HERE ➔ Signature		Date
Printed Name	Title	Phone Number
SECRETARY SIGN HERE ➔ Signature		Date

AUXILIARY QUESTIONNAIRE

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

Name of Individual, Partner, Member, Officer, etc.		Date of Birth		Social Security Number
Home Address	City	State	Zip Code	Telephone Number

☐ 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 intoxicating liquor?

☐ 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.

Your Signature ▶		Date

AUXILIARY QUESTIONNAIRE

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

Name of Individual, Partner, Member, Officer, etc.		Date of Birth		Social Security Number
Home Address	City	State	Zip Code	Telephone Number

☐ 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 intoxicating liquor?

☐ 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.

Your Signature ▶		Date

PERMITTEES STATEMENT OF BRAND FRANCHISE AND SALES AREA DESIGNATION

Legal Name			Permit Number
Street Address	City	State	Zip Code

No Wisconsin liquor wholesaler may sell any distilled spirits or wine in Wisconsin until a written statement is filed with the department indicating that

(1) the permittee is a distributor of a particular brand of liquor in Wisconsin, and

(2) sales of the brand by the permittee and anyone purchasing from the permittee will be limited to the franchise sales area specified.

The permittee shall notify the department of any change in the area within seven days of the effective date of the change (sec. 125.54(5), Wis.Stats.).

Attach a list if more space is needed and check the box indicating that a list is attached. ☐

Manufacturer (Name, City, State)	**Brand or Brand Name**	**Franchise Sales Area** (Counties or portion of counties)

SIGNATURE (All applicants must sign)

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.

Signature *(do not print or type)*	Title	Date
Signature *(do not print or type)*	Title	Date

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

AB-115 INSTRUCTIONS FOR WISCONSIN LIQUOR / WINE PERMITTEES

WHO NEEDS A WISCONSIN LIQUOR / WINE PERMIT

You must obtain a Wisconsin liquor permit if you plan to:

1. Manufacture, rectify, blend, or bottle distilled spirits or wine in Wisconsin.
2. Sell distilled spirits or wine at wholesale, including shipping or invoicing such products from a location in Wisconsin.
3. Import distilled spirits or wine into Wisconsin through U.S. Customs and Border Protections (CBP).

If you do business from more than one location in Wisconsin, you must obtain a separate permit for each location. For example, you must submit a separate application for each location from which you manufacture or ship liquor in Wisconsin, as well as the location from which invoices are issued.

HOW TO OBTAIN A WISCONSIN LIQUOR / WINE PERMIT

Be sure to provide all requested information. Missing or incomplete information will delay the issuance of your permit(s). You may reproduce any of the pages of the form as needed. Include the following with your request:

1. A completed application (Form AB-115, Wisconsin Liquor/ Wine Application), for each permit requested.
2. The appropriate fee for each permit. Fees are listed on page 1 of the application. Fees apply to the initial issuance of a new permit and to each permit renewal which occurs every 2 years.
3. A surety bond guaranteeing payment of the distilled spirits and wine tax to the department. If you manufacture, rectify, blend, or bottle distilled spirits or wine in Wisconsin or import distilled spirits or wine through U.S. Customs and Border Protection, you must post security. The security must be twice your monthly estimate of your maximum Wisconsin distilled spirits and wine tax liability. The security may not be less than $1,000 nor more than $100,000. Security is applicable as long as you are doing business in Wisconsin.
4. A completed Salesperson's Permit Application (Form AB-121) and $20 Business Tax Registration (BTR) fee for each salesperson.

WHOLESALER PERMIT INFORMATION

To qualify for a wholesaler's permit, you must meet the following criteria:

1. The premises described in the permit shall be a minimum of 1,000 square feet of floor space and shall be located in a free-standing building that is not part of or connected to a premises covered by a retail license or permit issued under sec. 125.51, Wis. Stats.
2. You must sell and deliver intoxicating liquor to at least 10 retail licensees or permittees that do not have any direct or indirect interest in each other or in the applicant.
3. Any intoxicating liquor sold shall be physically unloaded at the premises described in the permit, or at any warehouse premises for which the permittee holds a permit, prior to being delivered to a retail licensee or to another wholesaler.

RENEWAL OF WISCONSIN LIQUOR / WINE PERMITS

Your permit must be renewed every two years. The department will send a BTR renewal notice when the permits and certificates subject to BTR provisions approach their expiration date. The expiration date will vary from taxpayer to taxpayer. Normally, the expiration date is two years from the end of the month in which you applied for your permit/certificate.

Permittees with outstanding fees and/or monthly reports may not renew any permit until all fees are paid and any missing reports filed. The Secretary of Revenue may revoke a permit prior to its renewal date for just cause.

LABEL APPROVAL

No liquor product may be sold or shipped in 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.

SALESPERSON'S PERMIT

A salesperson's permit is required for each agent, salesperson, or other representative personally soliciting orders in Wisconsin.

A salesperson's permit must be obtained for each person who will be soliciting orders.

- A permit will not be issued to any person who has an interest, either as an employee or owner, in a Wisconsin retail establishment that sells distilled spirits and/or wine.
- Members of any Wisconsin municipal governing body (for example, a village board or city common council) who obtain a salesperson's permit are prohibited from selling or offering to sell liquor products to any retail establishment in that municipality.
- Each salesperson also requires a Business Tax Registration (BTR) certificate. There is a one-time $20 fee for this certificate with a $10 renewal fee every two years. The fee cannot be prorated or refunded.

RESPONSIBILITIES OF A PERMITTEE

If you are issued a liquor/wine permit, you have several statutory obligations which you must carry out in order to retain your permit. These responsibilities are:

1. FILING MONTHLY REPORTS

   Wisconsin Distilled Spirits/Wine Tax Report (Form AB-130), and schedules must be filed with the department covering all transactions which occurred during the month. A report must be filed even if you had no transactions during the month. All intoxicating liquor tax reports and returns are required to be filed electronically via *My Tax Account* (MTA) or with an approved XML schema. More information about the electronic filing methods can be found at revenue.wi.gov/html/liquor.html.

   This report is due on or before the 15th of the month after the close of the period being reported.

   Permittees liable for tax on distilled spirits must submit with each monthly report a listing of distilled spirits sold in Wisconsin that month, Form AB-132.

2. PAYING THE TAX

The tax rates are as follows:

WINE – 14% or less alcohol by volume - 6.605¢ per liter
more than 14% alcohol - 11.89¢ per liter

DISTILLED SPIRITS – 85.86¢ per liter (plus an administrative fee of 2.906¢ per liter)

APPLE OR PEAR CIDER – 7% or less 1.71¢ per liter

The tax on wine and distilled spirits (plus fee) is computed on and paid with your monthly report.

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

Failure to timely submit your report may result in the department initiating proceedings to revoke your permit.

3. PURCHASING AND SELLING LIQUOR

You may only purchase liquor from:

a. Other licensed Wisconsin liquor wholesalers or wineries.
b. Persons located outside Wisconsin holding an out-of-state shipper's permit issued by the Department of Revenue.
c. Persons located outside the United States.

You may only sell liquor to:

a. Other licensed Wisconsin liquor wholesalers or wineries.
b. Persons located in other states holding that state's permit to purchase liquor products at wholesale from out-of-state sources.
c. Persons located outside the United States.
d. Wisconsin retailers properly licensed with their local municipality.

Caution: Purchases from or sales to any unauthorized person are subject to confiscation. In addition, your permit may be revoked.

4. RECORDS

Adequate records must be kept so that the department can verify the accuracy and completeness of your report and that the correct amount of tax was paid. Such records must be kept a minimum of at least four years and in a place and manner easily accessible for review by department personnel.

5. RESPONSIBLE FOR ACTIONS OF SALESPERSONS

All permittees are responsible for the actions of their salespersons. Your permit may be in jeopardy if any of your salespersons violate the Wisconsin liquor laws and regulations.

6. REPORTING CHANGES

Notify us immediately (in writing) when your business undergoes any of the following changes:

A. *Name Change* (Legal or Business) – Send us:
   1. A new application, Form AB-115, showing name change.
   2. A rider from your surety bonding company showing your new business name.

B. *Address Change* (mailing or street) – Complete an address change form, Form AB-163. There is a statutory charge of $10 for your first address change during a calendar year and the full permit fee charge for each additional address change during the same year.

C. *Ownership Change* – Submit the following:
   1. An application for liquor permit (plus fee). Your permit is not transferable to the new business.
   2. An application (plus $20 fee) for each salesperson personally soliciting orders in Wisconsin.
   3. An auxiliary questionnaire, page 5, prepared by each individual, partner, corporate officer, director, and agent.
   4. Statement of brand franchise and sales area designation, page 6.
   5. Security guaranteeing payment of the distilled spirits and wine 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. Partner being added to or dropped from a partnership. Partnerships that add or drop partners must notify the department in writing of the change in partners. If a new Federal Employer Identification Number (FEIN) 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).

D. *Change in Management* – A change of corporate officer, director, or agent is not regarded as a change in ownership. **However**, an auxiliary questionnaire (page 5) must be filed by the new officer, director, or agent.

E. *Ceased Operations* – You must:
   1. Return your liquor/wine permit to the department.
   2. Indicate the last day you operated in Wisconsin.
   3. File a final report showing all transactions made during your final month of business. Indicate Final on that report, Form AB-130, above your name.

ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week, at revenue.wi.gov. From this website, 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 Location
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: excise@revenue.wi.gov