

Wisconsin Distilled Spirits, Cider, and Wine Tax Return

(Attach Schedules AB-131 or AB-135 to Your Monthly Return)

| | | | | | |
|--|----|---|--|--|--|
| Legal Name | | Tax Account Number | | PERMIT CANCELLATION <input type="checkbox"/> Cancel my permit effective | |
| DBA | | Month and Year (MM YYYY) | | _____ (MM DD YYYY) | |
| Address | | City, State, Zip | | | |
| SECTION 1 - SUMMARY OF UNTAXED PRODUCTS | | SPIRITS LITERS (over 1/2%) | WINE LITERS (14% or less) | WINE LITERS (over 14% but less than 21%) | APPLE CIDER LITERS (7% or less) |
| 1. Physical Inventory Beginning of Month (from last month's AB-130, line 13) | 1 | | | | |
| 2. Purchases (from Schedule 1, Untaxed Purchases) | 2 | | | | |
| 3. Bottled | 3 | | | | |
| 4. Released from Bonded Premises (from AB-138, line 9A) | 4 | | | | |
| 5. TOTAL (add lines 1 through 4) | 5 | | | | |
| 6. Sales Out-of-State (from Schedule 5, Untaxed Sales) | 6 | | | | |
| 7. Sales in Wisconsin (from Schedule 5, Untaxed Sales) | 7 | | | | |
| 8. Credits (from Schedule 3, Untaxed Credits) | 8 | | | | |
| 9. Department Authorized Entries | 9 | | | | |
| 10. TOTAL EXEMPTIONS (add lines 6 through 9) | 10 | | | | |
| 11. Net (line 5 less line 10) | 11 | | | | |
| 12. Transferred to Tax-Paid Status (to line 16 below) | 12 | | | | |
| 13. Physical Inventory End of Month | 13 | | | | |
| SECTION 2 - SUMMARY OF TAX-PAID PRODUCTS | | LITERS | LITERS | LITERS | LITERS |
| 14. Physical Inventory Beginning of Month (from last month's AB-130, line 23) | 14 | | | | |
| 15. Purchases (from Schedule 2, Tax-Paid Purchases) | 15 | | | | |
| 16. Transferred from Untaxed Status (from line 12 above) | 16 | | | | |
| 17. TOTAL (add lines 14, 15, and 16) | 17 | | | | |
| 18. Sales Out-of-State (from Schedule 6, Tax-Paid Sales) | 18 | | | | |
| 19. Sales in Wisconsin (from Schedule 6, Tax-Paid Sales) | 19 | | | | |
| 20. Credits (from Schedule 4, Tax-Paid Credits) | 20 | | | | |
| 21. Inventory Discrepancies - (over) short (line 22 minus lines 18, 19, and 20) | 21 | | | | |
| 22. TOTAL DISPOSITIONS (line 17 less line 23) | 22 | | | | |
| 23. Physical Inventory End of Month | 23 | | | | |

Mail your return with payment to:
 Wisconsin Department of Revenue
 Excise Tax Section 6-107
 PO Box 8900
 Madison, WI 53708-8900

Questions or need more forms?
 Call (608) 266-3223
 E-mail: excise@revenue.wi.gov
 Web site: www.revenue.wi.gov

SECTION 3 - TAX COMPUTATION

First complete Sections 1 and 2 on this form.
 Enter liters from those sections on lines 24 and 25 below. Multiply by tax rates shown.

IN-STATE PERMITTEES

- Enter liters from line 12 less line 18.

OUT-OF-STATE PERMITTEES

- Enter liters from line 19.

24a. _____ X \$.8586 = _____
 spirit liters tax rate

24b. _____ X \$.02906 = _____
 spirit liters adm. fee

25a. _____ X \$.06605 = _____
 liters - wine 14% or less

25b. _____ X \$.1189 = _____
 liters - wine over 14%

25c. _____ X \$.0171 = _____
 liters - apple cider 7% or less

26. **TOTAL AMOUNT DUE**
 Add lines 24a through 25c _____

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

Signature _____

Title _____ Date _____

Business Telephone
 () _____

INSTRUCTIONS

WHO MUST FILE THIS RETURN

This return and accompanying schedules must be filed by all manufacturers, rectifiers, wholesalers, wineries, wholesale alcohol dealers, wine direct shippers, and out-of-state shippers holding permits issued by the Wisconsin Department of Revenue for distilled spirits, cider and wine which contain more than 1/2% of alcohol by volume.

DUE DATE

Your return is due 15 days after the close of the month or quarter. To be timely filed, a return must be postmarked by a United States Post Office on or before its due date and received by the department within five days of the due date.

LATE-FILED RETURNS

Returns which are not timely filed are subject to the following statutory charges:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until paid.
3. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

PAYMENT OF TAX

The tax must be paid with your return when it is filed unless you pay by electronic funds transfer (EFT).

Tax may be paid EFT by persons registered with the department for making EFT payments of liquor/wine taxes. Payments must be submitted according to the instructions in our Electronic Funds Transfer Guide. Information about EFT can be obtained by calling (608) 264-9918.

KEEPING COMPLETE AND ACCURATE RECORDS

You must keep a complete copy of your return and all records used in preparing the return for at least four years. The records must be kept at the permit location in a place and manner easily accessible for review by department representatives.

ASSISTANCE AND FORMS

Information, forms, and assistance are available at our Madison office:

| | | |
|---|---------------------|---|
| 2135 Rimrock Road Madison WI 53713 (608) 266-3223 E-mail: excise@revenue.wi.gov | or write to: | Excise Tax Section 6-107 PO Box 8900 Madison WI 53708-8900 FAX: (608) 261-7049 |
|---|---------------------|---|

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (e.g., Form AB-130). Forms are also available on the web site below.

INTERNET ADDRESS

You can access the department's web site at www.revenue.wi.gov.

From this web site, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- E-mail us comments or request help

NAME/ADDRESS/OWNERSHIP CHANGES

Immediately notify the department in writing when your business undergoes any change to its name, address, or ownership.

PERMIT CANCELLATION

If you discontinued or sold your business during the month, complete the Permit Cancellation box and note the effective date of cancellation. If you sold your business, please provide the name and address of the purchaser. You must file a return for the month during which you go out of business and report transactions until you cease sales/shipments into Wisconsin.

Permits are not transferable and must be returned to the department for cancellation. Attach your permit to your final return.

HOW TO COMPLETE YOUR RETURN

Liter Computations - Calculate liters according to federal regulations. Extend liters to the nearest hundredth, for example, 3.17 liter.

OUT-OF-STATE AND WINE DIRECT SHIPPER PERMITTEES - Enter the following:

- On line 19 in Section 2, your shipments to Wisconsin during the month from tax-paid sales, Schedule 6. Credits or product returns should be shown as negative sales (circled) on Schedule 6.
- Tax computation in Section 3.

Out-of-state and wine direct shipper permittees should ignore the remaining instructions on this form.

IN-STATE PERMITTEES - You must complete the entire return if you purchased both untaxed and tax-paid products during the month. If you deal exclusively in tax-paid product, skip Section 1 and complete Section 2.

Direct Imports - An in-state permittee must pay the tax on spirits, cider, and wine products imported from foreign countries when they are the "importer of record" and the product is shipped to or received in Wisconsin. Enter the liters imported during the month on line 2, Section 1.

LINE-BY-LINE INSTRUCTIONS (for in-state permittees only)

LINE 1. Enter the number of liters of untaxed product from line 13 of last month's return.

LINE 2. Enter the total liters of untaxed product from Schedule 1 of Form AB-131 or Form AB-135.

LINE 3. Enter total liters you bottled in Wisconsin during the month.

LINE 4. Enter the total liters of **cider and wine** released from Wisconsin bonded premises as recorded on Form AB-138, line 9A, or on a federal release form.

LINE 6. Enter the total liters of untaxed product from Schedule 5 of Form AB-131 or Form AB-135, which you shipped to another state.

LINE 7. Enter the total liters of untaxed sales in Wisconsin itemized on Schedule 5 of Form AB-131 or AB-135. Examples: sacramental wine sales and spirits sold to medicinal and industrial permittees.

LINE 8. Enter the total untaxed credit liters from Schedule 3 of Form AB-131 or AB-135. For example, enter wine losses discovered prior to product being released at U. S. Customs. Untaxed product which is lost must be included as a purchase on line 2 and credit claimed on line 8.

LINE 9. No entries except those authorized by the department.

LINE 12. To compute the liters transferred from your untaxed inventory to your taxed inventory, complete line 13. Determine the difference between lines 11 and 13 in each column and enter the difference on line 12 as liters transferred. Enter the liters transferred on line 16. The taxes you owe are computed using the liters entered on line 12.

LINE 13. Enter the actual liters of untaxed product obtained from the physical inventory taken at the close of business on the last day of the month covered by this return.

LINE 14. Enter the liters of tax-paid product from line 23 of last month's Form AB-130.

LINE 15. Enter the total liters of tax-paid product from Schedule 2 of Form AB-131 or Form AB-135 which you purchased during the month.

LINE 18. Enter the total liters of Wisconsin tax-paid product from Schedule 6, of Form AB-131 or Form AB-135 which you sold or transferred **outside Wisconsin** during the month.

LINE 19. Enter the total liters of tax-paid product from Schedule 6 of Form AB-131 or Form AB-135 which you sold **in Wisconsin** during the month.

LINE 20. Enter the total liters of tax-paid product claimed as a credit on Schedule 4 of Form AB-131 or Form AB-135. For example, enter tax-paid spirits shipped short by an out-of-state supplier.

LINE 23. Enter the actual liters of tax-paid product obtained from the physical inventory taken at the close of business on the last day of the month.