



Retail Alcohol Beverage and Tobacco Product License Reporting

**Municipal Clerk User Guide for Bulk Filing
Form AT-827**

TABLE OF CONTENTS

	Page
1. IMPORTANT CHANGES FOR 2024.....	3
2. REPORTING RETAIL ALCOHOL BEVERAGE AND TOBACCO PRODUCT LICENSE HOLDERS.....	3
3. INSTRUCTIONS FOR UPDATING YOUR CSV FILE	3
4. INSTRUCTIONS FOR CREATING A NEW CSV FILE	4
5. UPLOADING YOUR FILE	5
6. ERROR MESSAGES.....	6
7. COMMON DEFINITION OF DATA.....	8
8. FORMATTED COUNTY NAMES	10
9. RETAIL ALCOHOL BEVERAGE LICENSE TYPES.....	10
10. ALLOWABLE SINGLE AND COMBINATIONS OF RETAIL ALCOHOL BEVERAGE LICENSE TYPES	10
11. CONTACT INFORMATION	11

1. IMPORTANT CHANGES FOR 2024

- With the passage of [2023 Wisconsin Act 73](#), municipalities must now report their cigarette, tobacco product, and electronic vaping device (cig/tob/vap) retail licenses to the Wisconsin Department of Revenue (DOR) by July 15.
- Cig/tob/vap licenses are reported to the department with alcohol beverage retail licenses using Form AT-827.
- As a result, a number of new fields were added to the end of the bulk file record layout (Form AT-827):
 - CIG: The licensee sells cigarettes
 - TOB: The licensee sells tobacco products
 - VAP: The licensee sells electronic vaping devices
 - Over The Counter: The licensee makes all or part of their cig/tob/vap product sales over the counter
 - Vending Machine: The licensee makes all or part of their cig/tob/vap product sales via vending machine
 - Tobacco Product License Expiration Date: The expiration date of the cig/tob/vap product license
 - Tobacco Product License Fee: Enter the cig/tob/vap license fee in this field

Other Changes For 2024

- Permitted brewers, wineries, manufacturers, and rectifiers will no longer qualify for any alcohol beverage retail license as of May 1, 2024. The "Class B" Wine-Only license available to wineries will be eliminated. These producers may qualify for similar retail authorizations through their state-issued production permit. Brewpubs may continue to hold retail alcohol beverage licenses.
- The "Class C" Wine-Only licenses may be issued to anyone otherwise qualified to hold an alcohol beverage license. The business is not required to be a restaurant or sell food to qualify for this license.
- Information provided on this report will be published on DOR's website.

2. REPORTING RETAIL ALCOHOL BEVERAGE AND TOBACCO PRODUCT LICENSE HOLDERS

- This document provides the format and procedures for filing your annual license report. The department does NOT provide technical support for producing the file.
- If you issue more than 50 licenses, we will send an email with a file of your current licenses in the required format. Rather than creating a new file, we recommend you use the file sent to you as a starting point for your annual report.
- If you do not understand the specifications, seek help from your IT support staff. You may use the online filing method if you cannot create and upload a bulk file.

3. INSTRUCTIONS FOR UPDATING YOUR CSV FILE

- Use the CSV file from DOR as a starting point for generating your updated annual report. The file contains all licenses reported for the most recent year.
- Open the file using software that can display CSV files, such as Microsoft Excel. For your convenience in editing this file, we added several rows to guide you while making updates.
 1. Row 1 provides descriptors for the header fields in row 2.
 2. Row 4 provides descriptors for the data in the license fields that follow.

- The CSV format in Excel has a default column width that does not allow you to read the data in each field. Expand the column widths to more easily read and edit the information. Column widths will revert to the default width after closing this file.
- Row 2 – Instructions for Header Fields
 1. Enter the FEIN for your municipality in Column D. For security reasons we removed the FEIN from your file before sending it.
 2. Verify the Clerk Name, Work Phone, and email address. These fields cannot be left blank.
- Rows 5 – End of File - Instructions for License Fields
 1. Verify that the licensee holds an active seller's permit for sales tax purposes
 - The department-issued seller's permit numbers are 15 digits long and start with a '456' prefix
 - The legal name on the seller's permit must be the same as the name on the license application
 - **Exception:** Some licenses are issued to an LLC where the business operates as a sole proprietor or single-member LLC. In such cases, the seller's permit may be issued in the name of the sole proprietor or single member of the LLC. If an LLC furnishes a seller's permit that is not in the legal name of the LLC, call the department at (608) 261-5251 to verify whether the seller's permit is valid.
 2. **Do not change the seller's permit number.** The department does not change seller's permit numbers assigned to a legal entity. If the entity changes, create a new entry at the end of the file for the new legal entity.
 3. Verify the name of the agent for the business, if applicable
 4. Verify the address
 5. Review the status:
 - If a business is listed as inactive (i.e., there is a Yes in the 'Inactive' field, column I) and remains inactive, delete the row from your file
 - If a business is listed as inactive and has been reinstated, change the Yes to No in Column I
 6. Update the 'License Expiration Date' for each retail license that you issue. Except for the City of Milwaukee, this will always be June 30 of the following year.
 7. Verify the license type issued for each licensee. Each license type must have either a 1 (yes) or 0 (no) for each licensee.
 - If a business has multiple license types, do not create a separate record for the same business. Instead, enter a 1 for each license type they hold.
 8. If you have a new license to add, enter the information at the end of your file.

IMPORTANT: When your license data has been updated and you are ready to upload the file, delete Rows 1, 3 and 4 and save as a CSV file.

4. INSTRUCTIONS FOR CREATING A NEW CSV FILE

- CSV stands for Comma Separated Value and is sometimes called Comma delimited. If you choose not to use the file sent to you, a new CSV file can be created using Excel and many other programs. A CSV file is a plain text file with one record per line of text. Each record is composed of fields separated by a comma. If a field type is text containing a comma, surround the text with quotes (").

- Do not use a word processing application such as MS Word to produce this file. MS Excel has a 'Save As' option for the CSV format that can work for a properly structured spreadsheet.
- Be sure to select 'CSV (Comma delimited) (*.CSV)' from the drop-down menu and not 'CSV UTF-8 (Comma delimited) (*.CSV)', 'CSV (Macintosh)(*.CSV)', or 'CSV (MS-DOS)(*.CSV)'.
- The first record in the CSV file is a header record composed of the header fields as defined in the table at the end of this document. The fields must be in the order listed in the table. The second and all subsequent records are composed of license fields defined in the table at the end of this document.

5. UPLOADING YOUR FILE

- Once you create your CSV file you can submit it using our file transfer web application. The following link will open the application:

<https://www.revenue.wi.gov/Pages/Apps/dorliqlicrep-upload.aspx>

- You should get a screen that looks something like this:

Alcohol Beverage & Tobacco License Report (Form AT-827) Bulk File Upload

- Choose your CSV file to upload.
- Format your file as specified in the [Bulk Filing Method instructions](#).
- Make sure you have deleted rows 1, 3 and 4 if your are using the CSV file sent to you by the department.

If your file varies from the required format, it will not upload properly. You will receive an error message for each line that contains an error. Refer to the instructions for a list of error message explanations.

Click "Browse" and select your CSV file to upload and then click the UPLOAD button.

Select your file to upload : No file chosen

- Click the 'Choose File' button to open a file dialog window.
- Select your file from this window. Once back on the upload screen, click the 'Upload' button to send your file. A results page will display showing if the file was successfully transmitted.
- If there are errors in your file, you will receive an error message for each line that contains an error. Correct the errors, save your file, and resubmit until successful. If you cannot successfully submit your file, send it to the department at DORLiquorLicense@wisconsin.gov. We will assist you in troubleshooting your file.

6. ERROR MESSAGES

MESSAGE	EXPLANATION
Row 1 – County Name is NULL or is longer than 75 characters	The County Name field cannot be left blank and must be alphabetic characters only.
Row 1 – Municipality Type is NULL or is incorrect	The Municipality Type cannot be left blank. The correct format is T, V or C for Town, Village or City.
Row 1 – Municipality Name is NULL or is longer than 75 characters	The Municipality Name cannot be left blank and is limited to 75 alphabetic characters.
Row 1 – FEIN cannot be NULL and should be in the correct format = xx-xxxxxxx	You must enter your FEIN in the CSV file in the format specified, xx-xxxxxxx.
Row 1 – Clerk Name is NULL or is longer than 50 characters	Clerk Name cannot be left blank.
Row 1 – Clerk Phone is NULL or is longer than 50 characters	You must provide a clerk phone number. This field cannot be left blank.
Row 1 – Email is NULL or is longer than 150 characters	You must provide a valid email address for the person who generated the report.
LICENSE RECORD FIELDS	
Business Name cannot be NULL or longer than 145 characters	Business Name must be entered but it cannot be longer than 145 characters. Alpha-numeric characters or the following special characters may be used : -&#@>:;_()!\ / ' < > ? " \$ * É é Ñ ñ
Legal Name cannot be NULL or longer than 145 characters	Legal Name must be entered but it cannot be longer than 145 characters. Alpha-numeric characters or the following special characters may be used: -&#@>:;_()!\ / ' < > ? " \$ * É é Ñ ñ
Agent Name if provided should be alpha-numeric characters only and cannot be longer than 145 characters	Agent Name may use alpha-numeric characters and the following special characters: - . , () ' &
Business Address cannot be NULL or longer than 95 characters	Business Address must be provided but it cannot be longer than 95 characters. Alpha-numeric characters or the following special characters may be used: & # @ . ; _ ()! / \ - ' , < > ? " \$ *
Business City cannot be NULL or longer than 95 characters	Business City must be entered with alphabetic characters only.
Business State is incorrect. Address, City, Zip License County, State should be of the business location	The address of the business you are entering should be for the operating business in your municipality, not the address of an out-of-state parent company.
Business Zip cannot be NULL or longer than 10 characters	Business Zip must be provided and may be in 5-digit or hyphenated 9-digit formats.
Business County cannot be NULL or longer than 50 characters	You must provide the business county. Limit is 50 alphabetic characters.
Inactive column cannot be NULL, should be either Yes or No	Every business must have an entry in this column. If a business is inactive with no license issued enter Yes. If a business is active enter No.
Exempt column cannot be NULL, should be either Yes or No	This column cannot be left blank. Enter Yes if the business is a nonprofit organization that indicates they are not required to hold a seller's permit for sales and use tax.

Seller's Permit format should always be 456-XXXXXXXX-XX	Seller's permits begin with a 456 prefix. You must confirm the current seller's permit number with the business. If the business is exempt (Yes in the 'Exempt' column) the seller's permit is 000-0000000000-00.
Alcohol Beverage License Expiration Date is required for an active business and the format should be mm/dd/20yy	You must update the license expiration date using the required format. Enter 01/01/1900 if no alcohol beverage license issue.
License Type AB cannot be NULL, should be either 1 or 0	The License Type field cannot be left blank. You must enter a 1 if the business holds this type of license or a 0 if they do not.
License Type AC cannot be NULL, should be either 1 or 0	The License Type field cannot be left blank. You must enter 1 if the business holds this type of license or 0 if they do not.
License Type AL cannot be NULL, should be either 1 or 0	The License Type field cannot be left blank. You must enter 1 if the business holds this type of license or 0 if they do not.
License Type BB cannot be NULL, should be either 1 or 0	The License Type field cannot be left blank. You must enter 1 if the business holds this type of license or 0 if they do not.
License Type BL cannot be NULL, should be either 1 or 0	The License Type field cannot be left blank. You must enter 1 if the business holds this type of license or 0 if they do not.
License Type CW cannot be NULL, should be either 1 or 0	The License Type field cannot be left blank. You must enter 1 if the business holds this type of license or a 0 if they do not.
Product Type CIG cannot be NULL, should be either 1 or 0	The Product Type field cannot be left blank. You must enter a 1 if the business sells this product type or 0 if they do not.
Product Type TOB cannot be NULL, should be either 1 or 0	The Product Type field cannot be left blank. You must enter 1 if the business holds this type of license or 0 if they do not.
Product Type VAP cannot be NULL, should be either 1 or 0	The Product Type field cannot be left blank. You must enter 1 if the business holds this type of license or 0 if they do not.
Sale Authorization Type OTC cannot be NULL, should be either 1 or 0	The Sale Authorization Type field cannot be left blank. Enter 1 if the business holds this type of authorization or 0 if they do not.
Sale Authorization Type VM cannot be NULL, should be either 1 or 0	The Sale Authorization Type field cannot be left blank. Enter 1 if the business holds this type of authorization or 0 if they do not.
Tobacco Product Expiration Date is required for an active business and the format should be mm/dd/20yy	You must update the tobacco product expiration date using the required format. Enter 01/01/1900 if no tobacco product license issued.
Tobacco Product License Fee is required if Tobacco Product License issued. The value should be 100 or less. \$ sign and decimal point are not allowed	You must update the tobacco product fee using the required format. Enter 0 if no tobacco product license issued.

7. COMMON DEFINITION OF DATA

HEADER FIELDS	
FIELD NAME	DESCRIPTION
County Name	This should contain one of the 72 county names exactly as listed in the Formatted County Names on page 11 11 characters maximum
Municipality Type	A single character code indicating if the filing municipality is a Town, Village or City. The codes are: T – Town V – Village C – City 1 character maximum
Municipality Name	The full name of the reporting municipality 50 characters maximum
Municipality FEIN	The FEIN of the reporting municipality. This number must be on file with the department prior to filing 9 digits maximum
Clerk Name	The full name of the municipal clerk that generated the report 50 characters maximum
Clerk Phone	The phone number of the municipal clerk that generated the report 12 characters maximum. Numeric and only the following characters: () -
Clerk Email Address	The email address of the municipal clerk that generated the report 50 characters maximum. Alphanumeric and only the following special characters: @ . _ -

LICENSE FIELDS	
FIELD NAME	DESCRIPTION
Business Name	The common name of the business or Doing Business As (DBA) name 50 characters maximum
Entity Name	The legal name of the business as displayed on their seller's permit or license 50 characters maximum
Agent Name	The name of the business agent. 50 characters maximum
Business Address	The street address of the business location. 50 characters maximum
City	The city of the business location. 50 characters maximum
State	The state of the business location. 2 characters (will always be WI)
Zip	The zip code of the business location. 5 or 9 digits. Do not include the dash
County	The county in which the business is located
Inactive	A business reported last year as active that no longer holds a valid license 3 characters maximum. Allowed values are yes/no
Exempt	If the license holder is a nonprofit organization that indicates they are not required to hold a seller's permit, enter "yes" 3 characters maximum (yes = exempt, no = not exempt)
State Seller's Permit	A number listed on the businesses' seller's permit issued by the department 15 characters maximum, formatted as 456##### This number must begin with a 456 prefix
Alcohol Beverage License Expiration Date	The expiration date of the license. 10 characters in mm/dd/yyyy format. Enter 01/01/1900 if no alcohol beverage licenses issued

AB	The type of license issued. See below for license descriptions 1 digit long. 0 = no license, 1 = licensed
AC	The type of license issued. See below for license descriptions 1 digit long. 0 = no license, 1 = licensed
AL	The type of license issued. See below for license descriptions 1 digit long. 0 = no license, 1 = licensed
BB	The type of license issued. See below for license descriptions 1 digit long. 0 = no license, 1 = licensed
BL	The type of license issued. See below for license descriptions 1 digit long. 0 = no license, 1 = licensed
CW	The type of license issued. See below for license descriptions 1 digit long. 0 = no license, 1 = licensed
CIG	The type of tobacco product sold. See below for tobacco product descriptions 1 digit long. 0 = no license, 1 = licensed
TOB	The type of tobacco product sold. See below for tobacco product descriptions 1 digit long. 0 = no license, 1 = licensed
VAP	The type of tobacco product sold. See below for tobacco product descriptions 1 digit long. 0 = no license, 1 = licensed
OTC	The type of tobacco product sale authorization. See below for sale authorization descriptions 1 digit long. 0 = no sale authorization, 1 = sale authorization
VM	The type of tobacco product sale authorization. See below for sale authorization descriptions 1 digit long. 0 = no sale authorization, 1 = sale authorization
Tobacco Product License Expiration Date	The expiration date of the tobacco product license. 10 characters in mm/dd/yyyy format. Enter 01/01/1900 if no tobacco product license issued
Tobacco Product License Fee	The fee for the tobacco product license. 1 – 3 characters. Maximum of 100. Enter 0 if no tobacco product licenses issued

8. FORMATTED COUNTY NAMES

Adams	Ashland	Barron
Bayfield	Brown	Buffalo
Burnett	Calumet	Chippewa
Clark	Columbia	Crawford
Dane	Dodge	Door
Douglas	Dunn	Eau Claire
Florence	Fond du Lac	Forest
Grant	Green	Green Lake
Iowa	Iron	Jackson
Jefferson	Juneau	Kenosha
Kewaunee	La crosse	Lafayette
Langlade	Lincoln	Manitowoc
Marathon	Marinette	Marquette
Menominee	Milwaukee	Monroe
Oconto	Oneida	Outagamie
Ozaukee	Pepin	Pierce
Polk	Portage	Price
Racine	Richland	Rock
Rusk	Sauk	Sawyer
Shawano	Sheboygan	St. Croix
Taylor	Trempealeau	Vernon
Vilas	Walworth	Washburn
Washington	Waukesha	Waupaca
Waushara	Winnebago	Wood

9. RETAIL ALCOHOL BEVERAGE LICENSE TYPES

LICENSE CODES	
CODE	DESCRIPTION
AB	Class "A" Beer (off-sale), (convenience/grocery stores)
AC	"Class A" Liquor – Cider only (off-sale), (convenience stores)
AL	"Class A" Liquor (off-sale), (drug stores, convenience/grocery stores)
BB	Class "B" Beer (on/off-sale), (tavern/restaurant)
BL	"Class B" Liquor (on/off-sale), (tavern/restaurant)
CW	"Class C" Wine

10. ALLOWABLE SINGLE AND COMBINATIONS OF RETAIL ALCOHOL BEVERAGE LICENSE TYPES

Allowable Single License Types	Allowable License Type Combinations
Class "A" – Beer (AB)	Class "A" – Beer (AB) and "Class A" – Cider only (AC)
"Class A" – Liquor (AL)	Class "A" – Beer (AB) and "Class A" – Liquor (AL)
Class "B" – Beer (BB)	Class "B" – Beer (BB) and "Class B" – Liquor (BL)
"Class C" – Wine (CW)	Class "B" – Beer (BB) and "Class C" – Wine (CW)

Retail Cigarette, Tobacco Product, and Electronic Vaping Device Types

PRODUCT TYPES	
CODE	DESCRIPTION
CIG	The licensee sells cigarettes
TOB	The licensee sells tobacco products
VAP	The licensee sells electronic vaping devices

Retail Cigarette, Tobacco Product, and Electronic Vaping Device Sale Authorization

SALE AUTHORIZATION	
CODE	DESCRIPTION
OTC	The licensee makes all or part of their cig/tob/vap sales over the counter
VM	The licensee makes all or part of their cig/tob/vap sales via vending machine

11. CONTACT INFORMATION

Email: DORLiquorLicense@wisconsin.gov

Phone: (608) 261-5251