



# **Retail Alcohol Beverage and Tobacco Product License Reporting**

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

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## 1. IMPORTANT CHANGES

- 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 retail 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 Form AT-827:
  - CIG: Check this box if the licensee sells cigarettes
  - TOB: Check this box if the licensee sells tobacco products
  - VAP: Check this box if the licensee sells electronic vaping devices
  - Over The Counter: Check this box if all or part of the licensee's cig/tob/vap sales are made over the counter
  - Vending Machine: Check this box if all or part of the licensee's cig/tob/vap sales are made through a vending machine
  - Tobacco Product License Expiration Date: This is the date the retail cig/tob/vap license expires, typically June 30, 20XX
  - Tobacco Product License Fee: Enter the cig/tob/vap license fee in this field
- 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 license 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 Form AT-827 will be published on DOR's website.

## 2. REPORTING RETAIL ALCOHOL BEVERAGE AND TOBACCO PRODUCT LICENSES

This document provides instructions for filing your annual license report (Form AT-827) using DOR's online application. This application is designed for municipalities who are reporting less than 50 licenses. If you have more than 50 licenses you may want to use the [Bulk Filing](#) transfer method.

### When to File

Reports are due annually by July 15. You can file updates to your July 15 report throughout the year. For example, after a licensed premises is sold.

### Verifying the Seller's Permit

In order to qualify for a retail alcohol beverage license or cigarette, tobacco product, or electronic vaping device retail license, the applicant must hold a valid seller's permit with the department for sales tax purposes. Below are the procedures for verifying that a business holds a valid seller's permit:

1. Ask the applicant to provide a copy of their seller's permit. Make sure the 15-digit seller's permit number is printed on the license application. This number begins with a '456' prefix. You will need it when reporting the license to the department.

- If the business does not have a copy of their seller's permit, you can search using the department's [Wisconsin Tax Account Lookup](#). To use the application, you need the business' Federal Employer Identification Number (FEIN). In the case of a sole proprietorship, you could also use the owner's Social Security Number (SSN).

### Use DOR Wisconsin Tax Account Lookup to Verify

This [lookup](#) provides two pieces of information needed for your license report:

- The current status of the seller's permit
- The correct 15-digit seller's permit number required on the report

To open the lookup:

- From the department's website, [revenue.wi.gov](http://revenue.wi.gov), click the My Tax Account button in the 'Online Services' section
- In the 'Businesses' section, click the hyperlink labeled 'Search Account Number/Filing Frequency'

This screen appears:

- Select 'Sales & Use Tax'
- Choose an 'ID Type.' In most cases you will choose 'Federal Employer ID Number.' In the case of a sole proprietorship, you could choose to use the owner's Social Security Number (SSN).
- Enter the 'ID' number
- Enter the legal name of the business if the licensee is a corporation, limited liability corporation (LLC), or partnership. Enter the last name of the individual if the licensee is an individual.
- Enter the 'Zip Code' of the **business location address**. This may be different than the licensee's mailing address.
- Click 'Next'

**VALID:** The application returns the seller's permit if it is valid.

The screenshot shows the 'Wisconsin Tax Account Lookup' interface. A progress bar at the top indicates the 'Lookup' step is complete (checked) and the 'Results' step is active. The results are displayed in a table-like format:

Legal Name	BEVANA WEE LLC (ENTERED INC)
Account Type	Sales & Use
Account Number	456-000006930-03
Filing Frequency	Early Monthly
Permit Status	Valid

At the bottom, there are 'Cancel' and 'Previous' buttons.

**INVALID:** The lookup returns this screen if the seller's permit is not valid. Note that the 'Cease Date' indicates when the seller's permit was inactivated.

The screenshot shows the 'Wisconsin Tax Account Lookup' interface. A progress bar at the top indicates the 'Lookup' step is complete (checked) and the 'Results' step is active. The results are displayed in a table-like format:

Legal Name	
Account Type	Sales & Use
Account Number	456-1028560364-03
Filing Frequency	Monthly
Cease Date	01-Apr-2010
Permit Status	Invalid

At the bottom, there are 'Cancel' and 'Previous' buttons.

**INCORRECT ENTRY:** The lookup returns an error message if any of the data was entered incorrectly, or does not match the department's records. Possible error messages include:

1. 'Invalid Name', like in the example below, means either the business name or last name was spelled incorrectly, or the name does not match the ID number entered
2. 'Invalid Id/Id Type combination' means the ID number entered is not valid
3. 'Invalid Zip Code': The zip code entered does not match the zip code of the entity's address on file with DOR

Correct your information if possible or contact us at [DORLiquorLicense@wisconsin.gov](mailto:DORLiquorLicense@wisconsin.gov), or (608) 261-5251 for assistance.

The screenshot shows the 'Wisconsin Tax Account Lookup' interface. It features a progress bar with 'Lookup' and 'Results' steps. The 'Lookup' step is active. The form includes fields for 'Withholding or Sales and Use?', 'ID Type', and 'ID'. A modal dialog box is displayed in the center with a red exclamation mark icon and the text 'Invalid Name', with an 'OK' button. The 'Business or Last Name' field contains the value '53072'. Navigation buttons for 'Cancel', 'Previous', and 'Next' are visible at the bottom.

### 3. UPDATE YOUR RETAIL LICENSE INFORMATION (FORM AT-827) ELECTRONICALLY

You must file Form AT-827 electronically. The information can be updated as often as you wish but must be updated annually.

Access the portal for filing Form AT-827 using one of the following methods:

1. Log in to your [MY DOR Government](#) account
2. Go to <https://www.revenue.wi.gov/Pages/OnlineServices/liqlicrpt.aspx> and click on 'Start Online Filing'

If you have a My DOR Government account, you will see the home page dashboard. Click in the box labeled 'form filing'.

The screenshot shows the '(S) My DOR Government Account' dashboard. The header includes the Wisconsin Dept of Revenue logo and the account title. The dashboard features six main sections: 'user information' (Edit your user profile and manage your office/access), 'form filing' (View available forms), 'historical filings' (View previously submitted forms), 'notifications' (View recent messages (0 new)), 'online help' (View common questions, how-to videos, DOR contact information, and other helpful resources), and 'reset account' (Log out of your account to log in with another email address).

Click the hyperlink labeled 'Wisconsin Retail License Report', Form AT-827.

MyDORGov (S) form filing

District/Office: AB Form: AB Filing Status: AB Search

Daily active forms filed within MyDORGov are listed below.

- To view all forms, visit [Online Services](#)
- If a form is submitted using file transfer, contact the filer directly

District/Office	Form Number	Form Name	Filing Status	Date Filed	Due Date
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	BOH-C	<a href="#">Open Book and Board of Review Calendar</a>	Not Filed		April 22, 2024
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	MFR-C	<a href="#">Municipal Financial Report for Wisconsin Cities, Villages (and Towns with Proprietary Funds)</a>	Not Filed		April 1, 2024
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	MFR-CT	<a href="#">Municipal Financial Report for Wisconsin Towns</a>	Not Filed		April 1, 2024
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	PA-107	<a href="#">Board of Review Member Training Affidavit</a>	Not Filed		Before Board of Review's first meeting
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	PC-201	<a href="#">Request for Chargeback of Rescinded or Refunded Taxes</a>	Not Filed		October 1, 2024
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	PC-205	<a href="#">Request for Sharing of Non-Manufacturing Limited Property Taxes</a>	Not Filed		October 1, 2024
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	PE-300	<a href="#">TSP Annual Report</a>	Not Filed		July 1, 2024
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	SL-203	<a href="#">Expenditure Restraint Program Worksheet</a>	Not Filed		May 1, 2024
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	SL-302M	<a href="#">Municipal Official Contact Information</a>	Not Filed		June 30, 2023
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	SL-304	<a href="#">Room Tax Report</a>	Not Filed		May 1, 2024
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	PA-521	<a href="#">Statement of Assessment</a>	Late		June 22, 2023
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	PC-202	<a href="#">Tax Increment Worksheet</a>	Late		December 16, 2023
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	SL-202M	<a href="#">Municipal Levy Limit Worksheet</a>	Late		December 15, 2023
CLERK - 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC	AT-827	<a href="#">Municipal Retail License Report</a>	Filed - Original	03-11-2024 09:57 AM	July 15, 2023

Click 'Start Filing'.

Wisconsin Dept. of Revenue (S) 2023 Municipal Retail License Report Form AT-827

**Filing Instructions**

- Verify the municipality information below
- As you complete the form:
  - Follow the form instructions as the right side panel
  - Check for accuracy
  - Save periodically
- Attach documents if required
- Click "Submit" when the form is complete
- Before exiting, print and/or save a copy for your records (including your confirmation number)

Filing deadline - July 15, 2023

Questions?

- General filing - [review our online filing help](#)
- Form information
  - [DOR.Short.Licenses@wisconsin.gov](mailto:DOR.Short.Licenses@wisconsin.gov)
  - 1(800) 262-5233

This form was last submitted on March 11, 2024 by frederick.bahr@wisconsin.gov

**Municipality Information**

Municipality: 67022 - WAUKESHA COUNTY - TOWN OF OGDONOHOWOC

Year: 2023 Report type: AMENDED

Exit Start Filing

Verify the 'Clerk Information' and update any of the fields if the information has changed.

Click 'Next' to bring up a list of your current licenses.

Below are all the current licenses for your municipality.

- You can step through details of all your licenses by using the Next button in the upper right of the screen.
- You can jump directly to the details of a license by using the arrow icon to the left of the name.
- You can mark a license deactivated on this page by using the checkbox on the right.
- You can add new licenses or update the expiration date of all the licenses using controls at the bottom of the list.

License Owner's Legal Name	Expired Date	Deactivate
<input checked="" type="checkbox"/> LICENSEE ONE	06/30/2018	<input type="checkbox"/>
<input checked="" type="checkbox"/> LICENSEE TWO	06/30/2018	<input type="checkbox"/>
<input checked="" type="checkbox"/> LICENSEE THREE	06/30/2018	<input type="checkbox"/>
<input checked="" type="checkbox"/> LICENSEE FOUR	06/30/2018	<input type="checkbox"/>
<input checked="" type="checkbox"/> LICENSEE FIVE	06/30/2018	<input type="checkbox"/>
<input checked="" type="checkbox"/> LICENSEE SIX	06/30/2018	<input type="checkbox"/>
<input checked="" type="checkbox"/> LICENSEE SEVEN	06/30/2018	<input type="checkbox"/>
<input checked="" type="checkbox"/> LICENSEE EIGHT	06/30/2018	<input type="checkbox"/>

Update All Expiration Dates to June 30, 2019

## Review and Update Existing License Holders

From this screen you can perform a number of functions:

1. Click 'Next' to step through the license record for each licensee
2. Click the arrow icon to the left of the licensee name to jump directly to that license record
3. Check the 'Deactivate' box to deactivate a specific license
4. Check the box labeled 'Update All Expiration Dates to June 30, 20XX' to update the expiration date of all license records
5. Click the + sign labeled 'Add Liquor License' to add a new license record
6. Click the  symbol at the top of the page to jump directly to any license record or the Preparer/Signature Statement

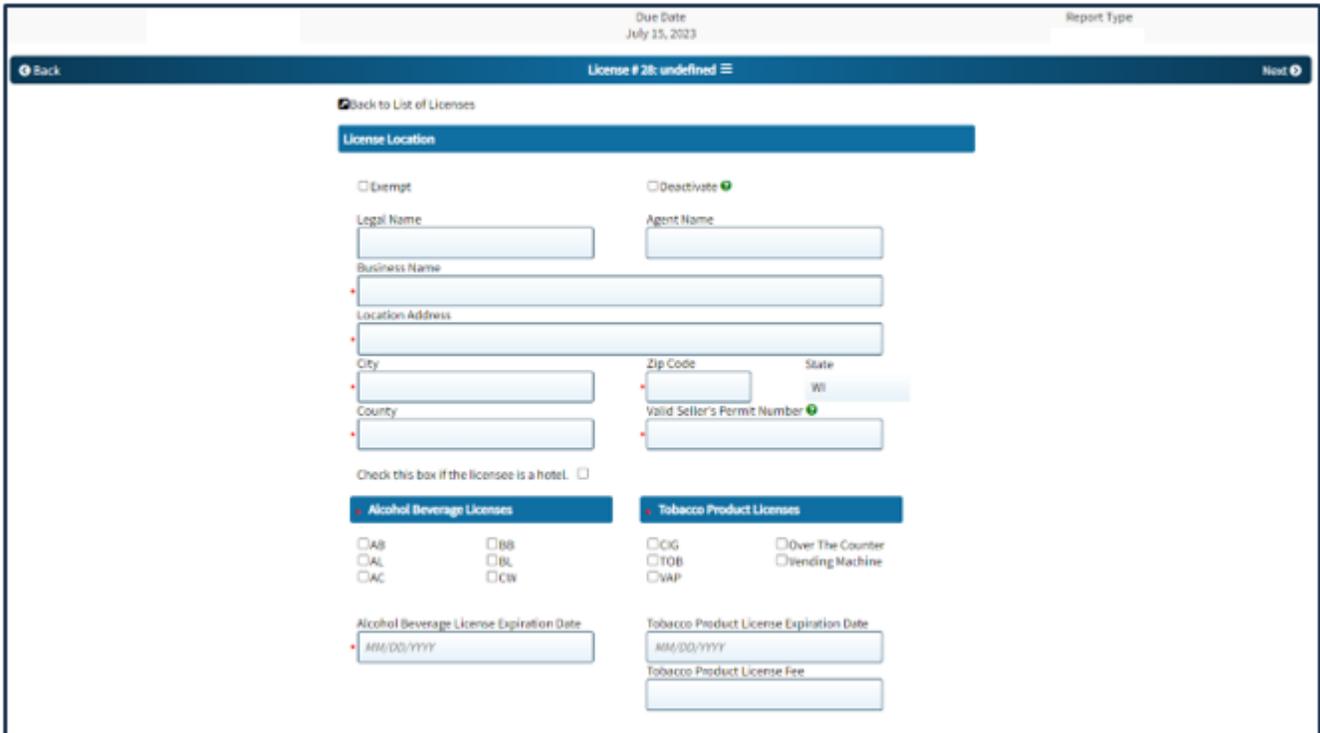
## Add a New License Holder

Click the 'Add Liquor License' button located at the end of your existing license list to display a blank row in your list of licenses. Enter the licensee's legal name on this page.

	License Owner's Legal Name ⇅	Expired Date	Deactivate ?
		06/30/2022	<input type="checkbox"/>
		06/30/2022	<input type="checkbox"/>
		06/30/2022	<input type="checkbox"/>
		06/30/2022	<input type="checkbox"/>
		06/30/2022	<input type="checkbox"/>
		06/30/2022	<input type="checkbox"/>
		06/30/2022	<input type="checkbox"/>
		06/30/2022	<input type="checkbox"/>
		06/30/2022	<input type="checkbox"/>
		06/30/2022	<input type="checkbox"/>
		06/30/2022	<input type="checkbox"/>
			<input type="checkbox"/>

Update All Expiration Dates to June 30, 2022
 **Add Liquor License** 

1. Click the  icon to open a blank license page
2. Enter the 'Agent Name' (if necessary), 'Business Name', 'Location Address', 'City', 'Zip Code' and 'County' (the 'State' field auto-populates with 'WI')
3. Enter the seller's permit as 15 digits. This number always starts with a '456' prefix.
4. Check the box labeled 'Check this box if the licensee is a hotel' **only if the licensee is a hotel**



5. In the 'Alcohol Beverage Licenses' section, check the box(es) for all of the alcohol beverage license types that apply to this entity, if applicable. Only certain license types can be selected singly or in combination. You will receive an error message if you select a single license type or a combination of license types that are not allowable. See page 16.
6. Enter the 'Alcohol Beverage License Expiration Date', if applicable. The expiration date will always be June 30, 20XX, except in 1<sup>st</sup> class cities.
7. In the 'Tobacco Product Licenses' section, check the box(es) for all products that apply to this entity, if applicable. Any combination of selections is allowable.
8. Check the 'Over The Counter' box if all or part of the licensee's cig/tob/vap sales are made over the counter, if applicable
9. Check the 'Vending Machine' box if all or part of the licensee's cig/tob/vap sales are made via a vending machine, if applicable
10. Enter the 'Tobacco Product License Expiration Date', if applicable. The expiration date will always be June 30, 20XX, or 1 year after the date of initial issuance.
11. Enter the 'Tobacco Product License Fee', if applicable.

### Enter an Exempt License Holder

Some nonprofit organizations are not required to hold a seller's permit if they indicate they meet the occasional sales exemption are not required to collect sales tax. Check the 'Exempt' check box if a license holder is a nonprofit organization that indicates they are not required to have a seller's permit number. There is no seller's permit number to enter; the form will prefill with all zeros in the 'Valid Seller's Permit Number' field.

### Deactivate a License Record

To deactivate a license record, click the 'Deactivate' check box. Deactivate a license record in the event a license is relinquished, revoked, or not renewed for any reason.

### Submit a 'No License' Report

Check this box if the municipality has not issued any currently valid alcohol beverage or cigarette, tobacco, electronic vaping device licenses. From the Municipality And Clerk Info page, click the  symbol and click the 'Licenses' hyperlink. From this page, check the box labeled 'No Licenses this year'. Click 'Next'.

License Owner's Legal Name 	Expired Date	Deactivate 
<p><b>There are no Licenses reported in our records. If you wish to report license this year, click on the 'Add Liquor License' button. Or you can click on No Licenses checkbox.</b></p>		
<p> <input checked="" type="checkbox"/> No Licenses this year           <input type="checkbox"/> Update All Expiration Dates to June 30, 2020           <input type="button" value="Add Liquor License"/>  </p>		

### Submit Your Completed Report

Submit your completed form to the department from the 'Preparer/Signature Statement' page:

1. Enter your name, title, email address and phone number (format as XXX-XXX-XXXX). These are all required fields.
2. Check 'Yes' to indicate that you agree with the signature statement.
3. Check for any error messages or warnings in the 'Errors and Warnings' section of the page. Correct errors as necessary.
4. Click 'Submit'

Back Preparer/Signature Statement Next

### Preparer Information

Name  Title

Email  Phone

### Signature Statement

Under penalties of law, I declare this form is true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?  Yes  No

**Note:** Verify your entries before submitting this form. Your accuracy is very important.

### Errors and Warnings

Click the arrows below to view:

- Errors in the fields that needs correcting
- Warnings in the fields needing review.

	You must agree to the statement and check "Yes" to file.
	You must enter the e-mail address of the person completing the report.
	You must enter the name of the person completing the report.
	You must enter the telephone number of the person completing the report.
	You must enter the title of the person completing the report.

A confirmation page appears that includes your submission date and a confirmation number.

1. Click 'Print' to print a copy of the report for your records
2. Click 'Exit' to exit the form

**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 store)
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

**Allowable Single and Combinations of Retail Alcohol Beverage License Types**

Allowable Single License Types	Allowable License 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, and Electronic Vapor Product Types**

PRODUCT TYPES	
CODE	DESCRIPTION
CIG	Check this box if the licensee sells cigarettes
TOB	Check this box if the licensee sells tobacco products
VAP	Check this box if the licensee sells electronic vaping devices

**Retail Cigarette, Tobacco, and Electronic Vapor Product Sale Authorization**

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

**4. CONTACT INFORMATION**

If you have additional questions or need copies of tax forms, you may visit any [Department of Revenue office](#) or:

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

Phone: (608) 261-5251