

AB-130 Instructions for My Tax Account

In State Permittees

Common Terms:

Untaxed Purchases: Purchases of spirits, wine, and cider by an in-state permittee where the product was received as a direct import through U.S. Customs and Border Protection (CBP) and the in-state permittee is the importer of record.

Direct Import: A purchase that is purchased from outside of the United States and is delivered directly to Wisconsin. It does not come to rest in any other state prior to being delivered to Wisconsin.

Untaxed Credits: Credit for spirits, wine, and cider for product returned that was previously sold as untaxed. This could be product received through CBP, for industrial purposes, found to be short shipped, lost or broken.

Tax Paid Credit: Credit for spirits, wine, and cider for product returned that was previously sold as a tax paid sale. This is a sale sold in Wisconsin.

Untaxed Sales: Untaxed sales are sales of spirits, wine, and cider to Wisconsin liquor wholesalers which were received by the in-state wholesaler as a direct import through CBP where the in-state wholesaler is the importer of record, or any sale to medical and industrial permittees.

Tax Paid Sales: Tax paid sales are sales of spirits, wine, and cider from an out-of-state shipper to an in-state Wisconsin liquor wholesaler. These are sales that are shipped from outside of Wisconsin into Wisconsin, but originated in the United States.

Online Filing Instructions

If you are filing a zero return because you had no sales into Wisconsin during the period you are filing for, check the box at the top of the return labeled "Are you reporting zero on every line?" Then click the submit button. No further action is needed.

A. Wisconsin Liquor Tax Schedules: Complete only the schedules 1-6 that you have transactions for. It is not uncommon to not have transactions for every schedule.

If Untaxed Purchases were made during the month, complete Schedule 1. If there were no Untaxed Purchases, move to Schedule 2.

How to complete Schedule 1:

1. Enter the invoice number.
2. Enter the invoice date.
3. Enter the name of the company from whom the spirits, wine, or cider was made.
4. Enter the CBP Entry Number.
5. Enter the amount of liters purchased for spirits, wine, or cider.

If Tax Paid Purchases were made during the month, complete Schedule 2. If there were no Tax Paid Purchases, move to Schedule 3.

How to complete Schedule 2:

1. Enter the invoice number.
2. Enter the invoice date.
3. Enter the name of the company from whom the spirits, wine, or cider was made.
4. Enter the address of the supplier.
5. Enter the amount of liters purchased for spirits, wine, or cider.

If Untaxed Credits occurred during the month, complete Schedule 3. If there were no Untaxed Credits, move to Schedule 4.

How to complete Schedule 3:

1. Enter the credit memo number.
2. Enter the credit memo date.
3. Enter the name of the company from whom the spirits, wine, or cider was made.
4. Enter the address of the company from whom the spirits, wine, or cider was made.
5. Enter the amount of liters being credited.

If Tax Paid Credits were occurred during the month, complete Schedule 4. If there were no Tax Paid Credits, move to Schedule 5.

How to complete Schedule 4:

1. Enter the credit memo number.
2. Enter the credit memo date.
3. Enter the name of the company from whom the spirits, wine, or cider was made.
4. Enter the address of the company from whom the spirits, wine, or cider was made.
5. Enter the amount of liters being credited.

If Untaxed Sales were made during the month, complete Schedule 5. If there were no Untaxed Sales, move to Schedule 6.

How to complete Schedule 5:

1. Enter the sales invoice number.
2. Enter the sales invoice date.
3. Enter the name of the Wisconsin liquor wholesaler who made the purchase.
4. Enter the CBP Entry # or the address of the Wisconsin liquor wholesaler.
5. Enter the amount of liters shipped for spirits, wine, or cider.

If Tax Paid Sales were made during the month, complete Schedule 6. If there were no Tax Paid Sales, start Step 2.

How to complete Schedule 6:

1. Enter the sales invoice number.
2. Enter the sales invoice date.
3. Enter the name of the Wisconsin liquor wholesaler who made the purchase.

4. Enter the address of the Wisconsin Liquor Wholesaler.
5. Enter the amount of liters shipped for spirits, wine, or cider.

B. Case Shipments of Distilled Spirits Schedule: Manufacturers and rectifiers only. This schedule is completed if distilled spirits were shipped or produced in Wisconsin. If you did not produce and ship any distilled spirits in Wisconsin this month, do not complete this schedule and move to the next step. This schedule is informational and is not used to calculate the amount of tax due.

How to complete the Case Shipments of Distilled Spirits Schedule:

1. Enter the product type of the distilled spirits shipped to Wisconsin during the month.
2. Enter the brand name of the distilled spirits shipped to Wisconsin during the month.
3. Enter the proof amount of the distilled spirits shipped to Wisconsin during the month.
4. Enter the amount of distilled spirits cases shipped to Wisconsin during the month based on the size of each bottle in the case. For example 50 cases of 1.75L bottles.
5. Enter the total cases of distilled spirits shipped into Wisconsin for all size bottles.

C. Wisconsin Bonded Warehouse Report: Manufacturers, rectifiers, and in-state wineries complete this schedule. A Wisconsin wholesaler or out-of-state shipper does not need to complete this schedule. When entering the amounts only use **wine gallons**. **Proof gallons should never be used when completing this report.**

How to complete the Wisconsin Bonded Warehouse Report:

1. On line 1 enter the ending inventory listed on line 19 from the previous month. The amount will be prepopulated from the previous return filed with the department.
2. On line 2 enter the amount produced during the month. This is the amount of spirits, wine or cider that is ready for bottling or has been bottled.
3. On line 3 enter the amount produced by blending. An example of this is the amount of brandy added to make a wine port.
4. On line 5 enter the amount of any transfer to a field warehouse from the bonded warehouse.
5. On line 6 enter the amount received from another bonded warehouse. This could be from another bonded winery or distillery. This is commonly purchased in bulk.
6. On line 7 enter the amount received from a field warehouse.
7. On line 8 the total of lines 1 through 7 will auto-calculate.
8. On line 9 enter in gallons the total amount removed from the bonded warehouse. This should match the amount of gallons removed for payment on the federal return.
9. On line 9A the amount entered in gallons on line 9 will be converted to liters and put on line 4 of the Form AB-130.
10. On line 10 enter the amount shipped to another bonded warehouse. The warehouse should be listed. The other warehouse may be a bonded winery or distillery.
11. On line 11 enter the amount transferred from bonded warehouse to field warehouse.
12. On line 12 enter the amount transferred from field warehouse to bonded warehouse.
13. On line 13 enter the amount used to manufacture champagne.
14. On line 14 enter the amount used in sweetening.
15. On line 15 enter the amount destroyed with Alcohol and Tobacco Tax and Trade Bureau (TTB) Approval. Keep a copy of the approval for your records.
16. On line 18 enter any loss of inventory from the production process.

17. On line 19 enter the ending inventory amount. This should be the amount on the last day of the month, and should be the beginning amount for the next month.

D. Untaxed Products and Tax-Products: Verify the amounts that are listed on the Form AB-130 form. The total amounts that had been entered on the schedules will prepopulate on this form. Lines 12 and 23 are the only lines you need to fill in.

How to complete Form AB-130:

1. Fill in the amount on line 12 that you are transferring to tax paid status. This is the line that your tax will be calculated on.
2. Fill in the amount of tax paid inventory you have at the end of the month on line 23.

E. Final Steps: To file the return, click on the submit button and pay the amount of tax due.

Pay the amount due:

1. The amount due can be paid by making a web payment or sending a payment to the department.
2. To make a web payment, click on the *Make a Payment tab*.
 - a. Enter your payment amount and bank information.
 - b. Click on the submit button to make the payment.
 - c. After the submit button has been clicked, a payment confirmation page will pop up. The confirmation page should be printed for your records.
 - d. The payment will be pending for up to five days. While the payment is pending, you may cancel the payment and make a new one.
3. To create a printable voucher, click on *create a printable voucher* button.
 - a. The voucher screen will pop up. The amounts listed on the voucher should be verified that it is correct. Once the amounts have been verified, the submit button should be clicked.
 - b. Once the submit button has been clicked, the voucher will show in the view mail list.
 - c. To find the mail list, click on the home button and then the tax account number for the payment. In the account, click on the mail tab. Under the mail tab, the web voucher should be listed on the top line.
 - d. To view the voucher, click on the Letter ID.
 - e. The voucher will pop up in a format for printing.