

# Wisconsin Liquor / Wine Permit Application

*DEPARTMENT USE ONLY*

Permit Number
Date of Issuance

**Section A All applicants**

Legal Name <i>(sole proprietors enter your last, first, MI)</i>	Federal Employer ID Number	Social Security Number <i>(required if sole proprietor)</i>	
Business Name (DBA) if different than legal name		Business Telephone Number (    )	
<b>Permit Address / Location</b>			
Street <i>(no PO Box)</i>		County	
Check one and enter name <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town _____			State    Zip
Mailing Address <i>(if different than permit address)</i>		City    State    Zip	

1. Permit Type – 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 <i>(see instructions)</i>	WI Statute Section
<input type="checkbox"/> Manufacturer .....	\$1,000	\$20	125.52
<input type="checkbox"/> Wholesaler .....	\$1,000	\$20	125.54
<input type="checkbox"/> Rectifier.....	\$1,000	\$20	125.52
<input type="checkbox"/> Winery.....	\$200	\$20	125.53
<input type="checkbox"/> Wholesale Ethyl Alcohol .....	-0-	\$20	125.60
<i>(Medicinal or Industrial)</i>			

2. Organization *(check one)*

<input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> General <input type="checkbox"/> Limited <input type="checkbox"/> LLP <input type="checkbox"/> Wisconsin Corporation—Enter date incorporated: _____ <input type="checkbox"/> Out-of-State Corporation – Are you registered with Dept. of Financial Institutions to do business in WI? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Other – Describe: _____ _____	<input type="checkbox"/> Governmental Unit <i>(check one)</i> <input type="checkbox"/> Federal <input type="checkbox"/> County <input type="checkbox"/> Tribe <input type="checkbox"/> Wisconsin State <input type="checkbox"/> Local <input type="checkbox"/> Limited Liability Company – Enter date registered with Department of Financial Institutions: _____ For federal income tax purposes, will the LLC be taxed as a: <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Single member LLC / disregarded entity
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3. Has the business (sole proprietorship, partnership, limited liability company, or corporation):

(a) Held, or now hold, a permit or certificate issued by the Wisconsin Department of Revenue? .....  Yes     No  
 If Yes, attach list including permit or certificate type, number, and location address.

(b) Been convicted of violating federal or state laws or local ordinances, except traffic violations unrelated to alcohol beverages? .....  Yes     No  
 If Yes, check type:     Federal     State     Local  
 Describe violation, including nature, date, place, court, and disposition: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(c) If convicted of a felony, describe the nature of the felony. If pardoned, give date and place of the pardon and attach a copy to this application. \_\_\_\_\_  
 \_\_\_\_\_

(d) Are charges for any offense presently pending against the business (except traffic unrelated to alcohol beverages)?

Yes  No If Yes, check type:  Federal  State  Local

Describe the status of the pending charges \_\_\_\_\_

\_\_\_\_\_

4. List all partners, principal LLC members, or corporation officers

Name (Last, First, M.I.)	SS#	Home Address, City, State, Zip	Title

5. Federal Basic Permit number and date (attach a copy). \_\_\_\_\_

6. Premises Description – Describe building(s) where liquor/wine is sold and stored, including business records. If additional space is needed, attach a diagram or written description. Liquor and wine may only be sold from and stored on the premises described.

\_\_\_\_\_

7. Premises square footage \_\_\_\_\_

Check One:  Property owned by applicant  Leased from \_\_\_\_\_  
(name and telephone number)

8. Has the business taken over the business of another permittee?  Yes  No

If Yes, give name, address and permit number: \_\_\_\_\_

9. Does the business have any interest, directly or indirectly, in an other Wisconsin wholesaler liquor permit or Wisconsin retail liquor license?  Yes  No

If Yes, give names and details: \_\_\_\_\_

10. Has the business made arrangements with a manufacturer, distiller, or out-of-state liquor business to hold any interest in the business submitting this application?  Yes  No

If Yes, give names and details: \_\_\_\_\_

11. Does this business lease or rent real property to other Wisconsin liquor permittees or retail liquor licensees?  Yes  No

If Yes, give names and details: \_\_\_\_\_

12. Does this business have “effective control” of a Wisconsin retail liquor licensee (“effective control” means directing, or having the power to direct, the affairs of a retail liquor licensee)?  Yes  No

If Yes, give names and details: \_\_\_\_\_

13. Is this business a member of a group of two or more corporations or limited liability companies, one of which has “effective control” of a Wisconsin retail liquor licensee?  Yes  No

If Yes, give names and details: \_\_\_\_\_

14. Will this business be the “importer of record” with U.S. Customs and Border Protection (CBP) of liquor/wine received from outside the United States? (If Yes, security is required - see instructions)  Yes  No



21. List the names, addresses, and license/permit numbers of at least 10 independent retailers that you intend to sell intoxicating liquor to:

	Name	Address	License/Permit Number
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

**Section D Winery Permit Applicants Only**

22. Did the individual applicant, partners, members, and agent of corporation/limited liability complete the responsible beverage server training course? (Attach copies of Certificates of Completion) .....  Yes  No

**Section E All Applicants**

Complete only ONE of the following. Individual applicant or one partner, corporation officer, or limited liability company member/manager must sign.

**READ CAREFULLY BEFORE SIGNING:** Under penalty provided by law, the applicant states that all application questions have been truthfully answered by the applicant to the best of the knowledge of the signer. Any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000. Signer agrees applicant will operate this permitted business according to law and that the rights and responsibilities conferred by the permit(s), if granted, will not be assigned to another. Any lack of access to any portion of a permitted premises during inspection is deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of the permit.

Individual Applicant		
Contact Person's Name (Last, First, M.I.)	Title	Phone Number
Signature		Date

Partnership Applicant		
Contact Person's Name (Last, First, M.I.)	Title	Phone Number
Signature		Date

Corporation/Limited Liability Company Applicant		
Contact Person's Name (Last, First, M.I.)	Title	Phone Number
Signature		Date

## Auxiliary Questionnaire

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

Name (Last, First, M.I.)			Social Security Number
Home Address	City	State	Zip Code
Email Address	Telephone Number	Date of Birth	
<p><input type="checkbox"/> Yes    <input type="checkbox"/> No    Have you resided in Wisconsin for at least 90 continuous days prior to the date of filing this application?</p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No    Have you applied for, or do you possess or hold, any interest, directly or indirectly, in a Wisconsin retail license to sell distilled spirits and/or wine?</p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No    Have you ever been convicted of violating federal or state laws or local ordinances, except traffic violations unrelated to alcohol beverages?</p> <p style="margin-left: 40px;">If Yes, check type violated →    <input type="checkbox"/> Federal    <input type="checkbox"/> State    <input type="checkbox"/> Local</p> <p style="margin-left: 40px;">Describe the violation (nature, date, place, court, and disposition):</p> <p style="margin-left: 40px;">If you have been convicted of a felony for which you received a pardon, specify nature of felony, date, and place of pardon.</p> <p><i>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.</i></p>			
<b>Your Signature</b> ▶			Date

## Auxiliary Questionnaire

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

Name (Last, First, M.I.)			Social Security Number
Home Address	City	State	Zip Code
Email Address	Telephone Number	Date of Birth	
<p><input type="checkbox"/> Yes    <input type="checkbox"/> No    Have you resided in Wisconsin for at least 90 continuous days prior to the date of filing this application?</p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No    Have you applied for, or do you possess or hold, any interest, directly or indirectly, in a Wisconsin retail license to sell distilled spirits and/or wine?</p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No    Have you ever been convicted of violating federal or state laws or local ordinances, except traffic violations unrelated to alcohol beverages?</p> <p style="margin-left: 40px;">If Yes, check type violated →    <input type="checkbox"/> Federal    <input type="checkbox"/> State    <input type="checkbox"/> Local</p> <p style="margin-left: 40px;">Describe the violation (nature, date, place, court, and disposition):</p> <p style="margin-left: 40px;">If you have been convicted of a felony for which you received a pardon, specify nature of felony, date, and place of pardon.</p> <p><i>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.</i></p>			
<b>Your Signature</b> ▶			Date



# Instructions - Application for Liquor / Wine Permit (Form AB-115)

This application is used for the following permits:

- manufacturer
- wholesaler
- rectifier
- winery
- wholesaler ethyl alcohol (medicinal or industrial)

## WHO NEEDS A PERMIT?

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

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

A permit is required for each location in Wisconsin, including the location from which invoices are issued.

## WHOLESALE PERMIT REQUIREMENTS

To qualify for a wholesaler's permit, the following apply:

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

## SALESPERSON'S PERMIT

An agent, salesperson, or other representative personally soliciting orders for the applicant in Wisconsin must hold a salesperson's permit. Apply for a salesperson's permit using [Form AB-121](#), Liquor/Wine Salesperson's Permit Application. The Business Tax Registration fee is \$20 and \$10 for renewal. The permit fee cannot be prorated or refunded.

*Exception:* A salesperson permit is not required if orders are only solicited by correspondence (no agent, salesperson, or other representative is in Wisconsin).

*Note:* A salesperson's permit will not be granted to any person who has a direct or indirect interest, either as an employee or owner, in a Wisconsin retail establishment that sells distilled spirits and/or wine.

## GENERAL INSTRUCTIONS

All applicants must complete Sections A and F. Sections B through E are completed depending on the permit you select. Missing or incomplete information will delay issuing your permit(s). You may copy any of the accompanying forms.

Before you mail your application, verify you have:

- Fully completed the application for each permit requested.
- Enclosed the appropriate fee for each permit. Fees are listed on page 1 of the application. Fees apply to new permits and two-year permit renewals. Only one Business Tax Registration (BTR) fee is required per entity. If you already have a BTR certificate, you do not need another one. Permit fees are not refundable.
- Posted security. Security is a surety bond (Form A-133) or cash, check, or money order guaranteeing payment of distilled spirits and wine taxes. The security must be twice your maximum monthly estimated Wisconsin distilled spirits and wine tax liability. The security may not be less than \$1,000 or more than \$100,000. Security remains posted with the department while doing business in Wisconsin.

Exception: Security is not required for only selling distilled spirits, wine, or ethyl alcohol at wholesale.

- Enclosed a Salesperson's Permit Application ([Form AB-121](#)) and \$20 Business Tax Registration fee for each agent, salesperson, or other representative who personally solicits orders in Wisconsin.
- Appointed an agent if a corporation or limited liability company (Part B).
- Attached Certifications of Completion for responsible beverage training if requesting a winery permit.

## PERMIT RENEWAL

Your permit must be renewed every two years. The department will send the BTR renewal notice when the permits subject to BTR provisions approach their expiration date. The expiration date varies by taxpayer. The expiration date is often two years from the end of the month you applied for the permit or certificate. The Secretary of Revenue may revoke a permit prior to its renewal date for just cause. Permittees with outstanding fees and/or monthly returns may not renew any permit until all fees are paid and any missing returns filed.

## LABEL APPROVAL

No distilled spirit or wine can be shipped into 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.

## RESPONSIBILITIES OF PERMITTEE

If you are issued a permit to ship distilled spirits and/or wine into Wisconsin, you have several statutory obligations you must carry out to retain your permit. These responsibilities follow:

### • File Returns

Out-of-state shippers of distilled spirits must file monthly Form AB-130, Wisconsin Distilled Spirits/Wine Tax Return, and schedules, with the department covering all Wisconsin transactions that occurred during the month. A return must be filed even though no shipments are made into Wisconsin (indicate "No Shipments Made" on Form AB-130). Returns must be filed electronically using My Tax Account (MTA) or XML bulk transfer schema. More information about electronic filing is at [www.revenue.wi.gov/html/liquor.html](http://www.revenue.wi.gov/html/liquor.html).

The return and tax owed is due 15 days after the close of the month or quarter.

**Brand and Type Listings** – Permittees liable for tax on distilled spirits must submit with each monthly return Form AB-132, listing distilled spirits by brand and type, shipped to Wisconsin that month.

### • Pay Tax Due

Taxes and fees on distilled spirits and wine are due with the monthly or quarterly return. Tax rates are as follows:

- **Distilled Spirits** – 85.86¢ per liter plus a 2.906¢ per liter administrative fee
- **Wine**
  - 14% or less alcohol by volume (ABV) - 6.605¢ per liter
  - More than 14% (ABV) but less than 21% - 11.89¢ per liter
- **Apple or Pear Cider** – 7% or less (ABV) - 1.71¢ per liter

Returns submitted after the due date are subject to a \$10 late filing fee and a penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due). Any tax not paid by the due date is subject to interest at the rate of 1.5% per month until paid.

The department may initiate proceedings to revoke your permit for failure to timely file returns and pay tax due.

### • Recordkeeping

You must keep adequate records so that the department can verify if your return was properly completed and the correct tax paid. Records must be kept for four years and in a place and manner easily accessible for review by department personnel.

### • Responsible for Salespersons

All permittees are responsible for the actions of their salespersons, agents, or representatives. Your permit may be in jeopardy if your salesperson, agent, or representative violates Wisconsin distilled spirits and wine laws and regulations.



• **Report Business Changes**

Notify the department immediately (in writing) for the following changes to your business:

A. *Name Change* – Send us:

1. New application (Form AB-115) showing name change. Write “Name Change Only” at the top of the application.
2. A rider from your surety bond company with your new name

B. *Address Change* – To change your permit address, contact the Excise Tax Unit by phone at (608) 266-6701 or email [DORExciseTaxpayerAssistance@wisconsin.gov](mailto:DORExciseTaxpayerAssistance@wisconsin.gov). Wisconsin law imposes a \$10 fee for your first address change during a calendar year. The full permit fee is charged for each additional address change during the same year.

If the address change affects your surety bond, send an updated bond to the department.

If your business moves to a new municipality, or moves more than once during a calendar year, Wisconsin law requires a new permit. You must complete a new application for an out-of-state shipper’s permit and pay the required \$500 supplemental fee and \$20 Business Tax Registration fee.

C. *Ownership Change* – Submit the following:

1. Form AB-115 and fee. Include Auxiliary Questionnaires and the Permittee’s Statement of Brand Franchise and Sales Area Designation. Your permit is not transferable to the new business.
2. Form AB-121 and \$20 fee for each salesperson personally soliciting orders in Wisconsin
3. Form A-133 guaranteeing payment to the department of the distilled spirits and wine taxes, if applicable

Examples of ownership changes include:

- Sole proprietorship to partnership or corporation
- Partnership to sole proprietorship or corporation
- Partner added or dropped from partnership if new Federal Identification Number (FEIN) is assigned. Partnerships that add or drop partners without a new FEIN should notify the department in writing of the changes and submit Auxiliary Questionnaires for new partners.
- Sole proprietor death
- Business sold

Changing a corporate officer is not an ownership change. However, you should submit Auxiliary Questionnaires for new officers

D. *Ceased Operations* – You must:

1. Return your permit to the department
2. Indicate the last day you operated in Wisconsin
3. File a final monthly return for all transactions during the final month. On your My Tax Account home page, under “I Want To,” select Close Accounts, check the appropriate accounts, and fill in the cease date.

## ASSISTANCE

From the department's website at [revenue.wi.gov/Pages/AlcoholBeverage/home.aspx](http://revenue.wi.gov/Pages/AlcoholBeverage/home.aspx), 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 Address

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 [DORExciseTaxpayerAssistance@wisconsin.gov](mailto:DORExciseTaxpayerAssistance@wisconsin.gov)