

# AB-130 INSTRUCTIONS - WISCONSIN DISTILLED SPIRITS, CIDER, AND WINE TAX RETURN

## 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 (abv).

## DUE DATE

This return is due by the 15th of the month after the period being reported.

## FILING METHOD

This return and accompanying schedules must be filed electronically through *My Tax Account* (MTA) or by an approved XML schema.

## LATE-FILED RETURNS

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

1. A mandatory \$10 late-filing fee.
2. A late filing penalty of 5% of the tax due for each month or partial month the tax is unpaid (not exceeding 25% of the tax due).

## COMPLETING THE 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 on Schedule 6.
- Tax computation in Section 3.

Out-of-state and wine direct shipper permittees disregard 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.

## SECTION 1 (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 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 by in-state Wisconsin wholesalers 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 and Border Protection. 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.

## PAYMENT OF TAX

Payment is due by the 15th of the month following the period being reported.

Payment must be made by Electronic Fund Transfer (EFT) if the filer had a liability of \$1,000 or more in the previous year. Payments must be submitted according to the instructions in our Electronic Funds Transfer Guide. Information about EFT can be obtained online at <https://www.revenue.wi.gov/eserv/eftgen.html>.

If paying by check, make check payable to the Wisconsin Department of Revenue.

Late Payment: Interest is assessed at the rate of 1.5% per month, calculated from the due date until paid.

## RECORDS

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 for the first two years in a place and manner easily accessible for review by department representatives.

## NAME / ADDRESS / OWNERSHIP CHANGES

Notify this department in writing, if your business undergoes any of the following:

- Name change (legal or DBA)
- Change in address (mailing or location)
- Ownership

If you discontinued or sold your business during the month, check the "Permit Cancellation" box located at the top of the form and enter the date the business was sold/discontinued. You must file a return for the month you go out of business and report all Wisconsin transactions you made for that month.

If you sold your business, please provide the name and address of the new owner.

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

## ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week at [revenue.wi.gov](http://revenue.wi.gov). From this website, you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View common questions
- Email us for assistance

Physical Location  
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](mailto:DORExciseTaxpayerAssistance)

# AB-130 Wisconsin Distilled Spirits, Cider, and Wine Tax Return

(Attach Schedules AB-131, AB-135 or AB-138 to Your Monthly Return)

Legal Name				Tax Account Number		<b>PERMIT CANCELLATION</b>  <input type="checkbox"/> Cancel my permit effective  _____ (MM DD YYYY)
DBA				Period (MM YYYY)		
Address		City	State	Zip		

SECTION 1 – SUMMARY OF UNTAXED PRODUCTS		SPIRITS LITERS (> 1/2% abv)	WINE LITERS (≤ 14% abv)	WINE LITERS (> 14% but ≤ 21% abv)	CIDER LITERS (> 1/2% but ≤ 7% abv)	SECTION 3 – TAX COMPUTATION
1. Physical Inventory Beginning of Month (from last month's AB-130, line 13)	1					Complete Sections 1 and 2 and then enter the liters from those sections on lines 24 and 25 below. Multiply by tax rates shown.  <b>IN-STATE PERMITTEES</b> – Enter liters from line 12 less line 18.  <b>OUT-OF-STATE PERMITTEES</b> – 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% abv  25b. _____ X \$ .1189 = _____ liters - wine > 14% but ≤ 21% abv  25c. _____ X \$ .0171 = _____ liters - cider > 1/2% but ≤ 7% abv  26. TOTAL AMOUNT DUE Add lines 24a through 25c _____  <i>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.</i>
2. Purchases (from Schedule 1, Untaxed Purchases)	2					
3. Bottled	3					
4. Released from Bonded Premises (from AB-138, line 9A)	4					
5. <b>TOTAL</b> (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. <b>TOTAL EXEMPTIONS</b> (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. <b>TOTAL</b> (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. <b>TOTAL DISPOSITIONS</b> (line 17 less line 23)	22					
23. Physical Inventory End of Month	23					