

AB-204: Limited Manufacturer Permit Application

DEPARTMENT USE ONLY

| |
|------------------|
| Permit Number |
| Period Covered |
| Date of Issuance |

Read instructions before completing application.

| | | | | | |
|--|-------|----------|---|-------------------------|------------------------------|
| Legal Name (Corporation, Limited Liability Company, Partnership, or Sole Proprietorship) | | | Federal Employer ID Number - | Social Security Number | |
| Business Name (DBA) (if different than Legal Name) | | | | Telephone No. () | |
| Business Address (permit location) | | | Business located in <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town | | Business Telephone () |
| City or Post Office | State | Zip Code | of: _____ | | County |
| Mailing Address (if different than Business Address) | | | City or Post Office | State | Zip Code |

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|---|--|
| FEE \$20.00 Business Tax Registration | GOVERNING STATUTE Sec. 125.52, Wis. Stats. |
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1. Premises Description: Describe building or buildings where alcohol will be manufactured and stored.

2. Organization (*check one*)

Sole Proprietor

Partnership: Indicate Type → General Limited Limited Liability Partnership (LLP)

Wisconsin Corporation—Enter date incorporated: _____

Out-of-State Corporation—Are you registered to do business in Wisconsin? Yes No

Limited Liability Company—Enter date registered with Department of Financial Institutions: _____

Taxed as a: Single member LLC disregarded as a separate entity Partnership Corporation

Nonprofit organization

Governmental Unit → Federal Wisconsin State County Local Tribe

Other—Describe: _____

3. Federal permit issued.

Type _____ Number _____ Date _____

4. Have you taken over the business of another permittee? Yes No If Yes, indicate name and address of predecessor.

Name _____

Address _____

5. Profession or business.

6. Purpose for which alcohol will be used. (*Describe in detail*)

7. Estimated amount in gallons to be manufactured monthly.

Declaration (All applicants complete this section)

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.

| | | |
|-----------|-------|------|
| Signature | Title | Date |
| Signature | Title | Date |

NOTE: If applicant is a corporation, the president and the secretary must sign. If applicant is a partnership, two partners must sign. If a limited liability company, two members must sign unless the limited liability company only has one member.

AB-204 Instructions – Limited Manufacturer Permit Application

WHO NEEDS A LIMITED MANUFACTURER PERMIT

The department shall issue a limited manufacturer's permit which authorizes the use or sale of intoxicating liquor produced only if it is rendered unfit for use as a beverage and is used or sold for use as a fuel.

LIMITED MANUFACTURER PERMIT FEES

There is not a fee associated with the limited manufacturer permit, however you will need a Business Tax Registration (BTR) permit. The fee for the BTR permit is \$20 with a \$10 renewal fee every two years. Only one BTR permit is required per entity. If you already have a BTR permit, you do not need another one. Send your completed application and payment to the mailing address below.

Make check payable to: Wisconsin Department of Revenue

You must also obtain a federal permit. No production may begin until all required permits have been received. Send your request for a federal permit to: Bureau of Alcohol, Tobacco & Firearms, Federal Building, 1000 N. Water St. Ste. 1710, Milwaukee WI 53202. For questions regarding the federal permit requirements call 1-877-882-3277.

FILING REQUIREMENTS

- Monthly reports are required to be filed by a holder of a limited manufacturer's permit only if ethanol is sold that month. All fuel used in a licensed motor vehicle, including alcohol or gasohol, is subject to Wisconsin's motor vehicle fuel tax.
- Annual alcohol fuel tax report must be filed to account for the disposition of the alcohol produced. This report is due whether or not there was production for the year.
- Failure to file either of these reports when due will result in a \$10 late filing penalty.

DUE DATE

The annual report is due no later than July 31 for the previous period of July 1 through June 30.

RECORDS

Each permittee must maintain records of production, inventory, and disposition of all alcohol manufactured for a minimum of four years. These records and the premise where the alcohol is produced or stored must be accessible for inspection by representatives of this department during normal working hours.

ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week, at 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 answers to commonly asked 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: excise@revenue.wi.gov