

AB-605 – REFUND CLAIM FOR BEVERAGE TAX

(spoiled alcohol beverages unfit for consumption)

Read instructions before completing.

Legal Name	Business Name (DBA)	Tax Account Number _____ - _____ - _____	
Address (where check should be sent)	City	State	Zip Code

PART 1 – DESCRIPTION OF SPOILED BEVERAGES AND REFUND COMPUTATION

Line	Brand	Beverage Type	Number of Liters	Tax Rate	AMOUNT OF REFUND
1		<input type="checkbox"/> Distilled Spirits <input type="checkbox"/> Wine ≤ 14% abv <input type="checkbox"/> Wine > 14% but ≤ 21% abv <input type="checkbox"/> Cider			\$
2		<input type="checkbox"/> Distilled Spirits <input type="checkbox"/> Wine ≤ 14% abv <input type="checkbox"/> Wine > 14% but ≤ 21% abv <input type="checkbox"/> Cider			\$
3		<input type="checkbox"/> Distilled Spirits <input type="checkbox"/> Wine ≤ 14% abv <input type="checkbox"/> Wine > 14% but ≤ 21% abv <input type="checkbox"/> Cider			\$
4		<input type="checkbox"/> Distilled Spirits <input type="checkbox"/> Wine ≤ 14% abv <input type="checkbox"/> Wine > 14% but ≤ 21% abv <input type="checkbox"/> Cider			\$
5		<input type="checkbox"/> Distilled Spirits <input type="checkbox"/> Wine ≤ 14% abv <input type="checkbox"/> Wine > 14% but ≤ 21% abv <input type="checkbox"/> Cider			\$
6		<input type="checkbox"/> Distilled Spirits <input type="checkbox"/> Wine ≤ 14% abv <input type="checkbox"/> Wine > 14% but ≤ 21% abv <input type="checkbox"/> Cider			\$
7	TAX REFUND AMOUNT (add lines 1 through 6)				\$
8	Distilled spirits administrative fee refund amount <i>(multiply distilled spirits liters by administrative fee of .02906 per liter)</i>		total spirit liters	admin. fee x .02906 =	fee to be refunded \$
9	TOTAL REFUND AMOUNT (add lines 7 and 8)				\$

If necessary, attach additional sheets to list the beverages for which you are claiming a refund.

PART 2 – CLAIMANT’S DECLARATION

I declare under penalties of law that the alcohol beverages listed above are spoiled and unfit for beverages purposes; that the above information is true, correct and complete to the best of my knowledge and belief.

I swear that all the alcohol beverages listed above were destroyed in my presence on _____.

Name	Title	Date
Signature		Business Telephone Number ()

AB-605 INSTRUCTIONS

WHO MAY USE THIS REFUND CLAIM FORM

Wisconsin based alcohol beverage permittees may use this form to request a refund of the Wisconsin occupational tax paid on alcohol beverages (distilled spirits, wine and cider) destroyed because the beverages became unfit for consumption. Use Form BT-605 to file a spoiled fermented malt beverage claim.

Do not use this form to claim a refund for tax paid on alcohol beverages shipped out-of-state or sold for medicinal or sacramental purposes. Credit for these transactions must be claimed on a permittee's monthly alcohol beverage return filed with the department.

DUE DATE

Claim must be filed within four years of the period the product was destroyed.

FILING METHOD

File your request for refund electronically through *My Tax Account* (MTA), or complete and mail a paper form to the mailing address below.

HOW TO OBTAIN A REFUND

Prior to destroying the spoiled beverages and filing this refund request, you must:

1. Notify your supplier of the spoiled beverages and request a letter ("notice of intent to destroy") authorizing destruction.
2. Send a letter to the department (address below), along with a copy of the "notice of intent to destroy," at least 10 days prior to the anticipated destruction date. Your letter must provide the following information:
 - a. Description of beverages to be destroyed (quantity, size, brand).
 - b. Date you intend to destroy the beverages.
 - c. Where and how the beverages will be destroyed.
 - d. Name and title of person overseeing the destruction.

The department will notify you whether or not the proposed destruction of the alcohol beverages must be witnessed by the department. If not, then an officer of your company must witness the destruction. The witness must complete Part 2 on the claim form.

3. After the beverages have been destroyed, complete and file Form AB-605 refund claim with the department.

COMPLETING THE RETURN

PART 1 DESCRIPTION OF SPOILED BEVERAGES AND REFUND COMPUTATION

LINES 1 – 6. Use a separate line to list each product being destroyed and provide all the information requested. If you need more space, attach additional sheets to your refund claim listing the information in the same columnar sequence.

Brand – Enter the brand name of the product being destroyed.

Number of Liters – For distilled spirits, cider, and/or wine, enter the number of liters being destroyed. (Use your conversion charts to make this calculation).

Tax Rate – Enter the **Wisconsin beverage tax rate** which applies to the product being destroyed (abv = alcohol by volume).

- Cider:* ≥ 0.5% but ≤ 7% abv 1.71¢ per liter
Wine: ≤ 14% abv 6.605¢ per liter
 > 14% but ≤ 21% abv 11.89¢ per liter
Distilled spirits: 85.86¢ per liter
Administrative fee: 2.906¢ per liter

LINE 7. This is the total tax to be refunded. Permittees claiming a refund only on wine should stop here. It is not necessary to complete lines 8 and 9.

DISTILLED SPIRITS PERMITTEES ONLY (lines 8 and 9)

LINE 8. Enter the total number of spirit liters. Multiply that total by the administrative fee of .02906 per liter of spirits. Enter the result in the "fee to be refunded" box.

LINE 9. Add lines 7 and 8, and enter on line 9. **THIS IS THE TOTAL OF YOUR REFUND REQUEST.**

PART 2 CLAIMANT'S DECLARATION/WITNESS STATEMENT

This section must be completed by the person from your company witnessing the destruction. If the department required a department employee to witness the destruction, the department employee will complete Part 2.

Check applicable box(es).

Sign and date the refund claim.

ATTACH A COPY OF THE AUTHORIZATION ("NOTICE OF INTENT TO DESTROY") RECEIVED FROM YOUR SUPPLIER APPROVING THE DESTRUCTION OF THE BEVERAGES LISTED ON THIS REQUEST.

RECORDS

Keep a copy of this refund claim along with copies of your supplier's letter authorizing the destruction, credit memos, bills of lading, and other supporting documents for a minimum of four years. These records must be easily available for inspection by department representatives.

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*
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked 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

E-mail excise@revenue.wi.gov
Phone (608) 266-6701
FAX (608) 261-7049