

**BT-136
FERMENTED MALT BEVERAGES
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 individual)	Federal Employer ID Number	Social Security Number (required if an individual)	
Business Name (DBA) (if different than Legal Name)	Telephone Number	Business Telephone Number	
Business Address (Do not use PO Box)	City or Post Office	State	Zip Code
Mailing Address (if different than Business Address)	City or Post Office	State	Zip Code
Business Located In: (check one and indicate county)	<input type="checkbox"/> City <input type="checkbox"/> Village of: _____ (Town, village, city name) <input type="checkbox"/> Town _____ (County name)		

1. Type of Permit (check one)	Supplemental Fee	Business Tax Registration Fee
<input type="checkbox"/> Brewery	\$ 0	\$ 20
<input type="checkbox"/> Brewpub	\$ 0	\$ 20
<input type="checkbox"/> Out-of-State Shipper	\$ 0	\$ 20
Type of report:		
<input type="checkbox"/> Separate report for each location		
<input type="checkbox"/> Consolidated report for all locations		
<input type="checkbox"/> Wholesaler	\$2,400	\$20

2. Type of Ownership (check one)

Sole Proprietorship

Partnership. Indicate type: General Limited Limited liability partnership (LLP)

S Corporation C Corporation ▶ Date of Incorporation / / State of Incorporation ▶ _____
(mm/dd/yy)

Limited liability company ▶ Taxed as a corporation Taxed as a partnership
 Disregarded as an entity separate from its owner (single member LLC only)

Nonprofit organization

Governmental unit ▶ Federal Wisconsin State County Local Tribe

Other (describe) _____

3. Have you as a sole proprietor, partner(s), limited liability company member(s), or corporate officer(s):

(a) Held, or now hold, a permit or certificate issued by the Wisconsin Department of Revenue? Yes No
If yes, indicate: Type of permit or certificate _____ Permit or certificate number _____
Location for which it was issued _____
(street address, city, state, zip code)

(b) Been convicted of violating federal or state laws or local ordinances other than traffic violations? Yes No
If Yes, check type: Federal State Local Ordinances
Indicate details of the violation, including nature of violation, date, place, court, and disposition. _____

(c) If you have been convicted of a felony, describe the nature of the felony. If pardoned, give date and place of the pardon and attach a copy to the application. _____

(d) Are charges for any offense presently pending against you (other than traffic unrelated to alcohol beverages)? Yes No
If Yes, check type: Federal State Local Ordinances
Describe the status of the pending charges. _____

4. List name, social security number (SS#), home address, and title of all partners, principal officers of corporation, or LLC members.

Name	SS#	Street Address	City, State, Zip	Title

5. Is this business being taken over from another permittee? Yes No
 If Yes, give name and address of predecessor.

Permit # _____

6. Provide number and date of your Federal Brewer's Notice OR Federal Basic Permit:

Permit # _____ Date _____ (attach a copy of federal permit)

Brewery, Brewpub, and Wholesaler Applications ONLY

7. Premises description: Describe building or buildings where fermented malt beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, and/or storage of fermented malt beverages and records. Fermented malt beverages may be sold and stored only on the premises described.

8. Estimated maximum monthly Wisconsin Beer Tax

\$ _____

9. Amount of Security \$ _____ (must be twice the amount of estimated tax, but not less than \$1,000 or more than \$100,000).

Types of Security: • Bond • Cash • Certificate of Deposit

10. Name of Surety Company

a. To comply with the provisions of secs. 139.05 and 139.11, Wis. Stats., pertaining to the making and filing of security, making and filing of returns, payment of taxes, and keeping records.

b. To permit the Secretary of Revenue or his duly authorized employees to inspect and examine your premises and records.

11. Contact Person's Name: _____ Telephone Number: _____

Declaration (ALL applicants complete this section)

I declare under penalties of law that I have examined this information and, to the best of my knowledge, it is true, correct, and complete.

Name (print clearly)	Title
Signature	Date
Name (print clearly)	Title
Signature	Date

NOTES:

- If applicant is a corporation, the president and secretary must sign.
- If applicant is a partnership, two partners must sign.
- If applicant is a limited liability company, two members must sign unless the limited liability company only has one member.
- Security and power of attorney (if applicable) must be submitted with your application.

Schedule A – AUXILIARY QUESTIONNAIRE

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

Name of Individual, Partner, Member, Officer, etc.		Date of Birth		Social Security Number	
Home Address	City	State	Zip Code	Telephone Number ()	

- YES NO Have you resided in Wisconsin for at least 90 continuous days prior to the date of filing this application?
- YES NO Have you applied for, or do you possess or hold any interest directly or indirectly in, a Wisconsin retail license to sell fermented malt beverages?
- YES NO Are you a member of any Wisconsin town or village board or common council of any municipality?
If YES, identify → Town Village City of _____
name of municipality
- YES NO Have you ever been convicted of violating federal or state laws or local ordinances other than traffic violations?
If YES, check type violated → Federal State Local Ordinances
Indicate details of the violation (nature, date, place, court, and disposition):

If you have been convicted of a felony for which you received a pardon, specify nature of felony, date, and place of pardon.

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.

Your Signature ►		Date
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Schedule A – AUXILIARY QUESTIONNAIRE

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Name of Individual, Partner, Member, Officer, etc.		Date of Birth		Social Security Number	
Home Address	City	State	Zip Code	Telephone Number ()	

- YES NO Have you resided in Wisconsin for at least 90 continuous days prior to the date of filing this application?
- YES NO Have you applied for, or do you possess or hold any interest directly or indirectly in, a Wisconsin retail license to sell fermented malt beverages?
- YES NO Are you a member of any Wisconsin town or village board or common council of any municipality?
If YES, identify → Town Village City of _____
name of municipality
- YES NO Have you ever been convicted of violating federal or state laws or local ordinances other than traffic violations?
If YES, check type violated → Federal State Local Ordinances
Indicate details of the violation (nature, date, place, court, and disposition):

If you have been convicted of a felony for which you received a pardon, specify nature of felony, date, and place of pardon.

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.

Your Signature ►		Date
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Schedule B – WISCONSIN BREWER Only

1. Do you hold a Class "A" or Class "B" retail fermented malt beverage license/permit? Yes No
2. Do you hold any interest in a wholesale fermented malt beverage permit? Yes No
3. Do you brew more than 300,000 bbls of fermented malt beverage annually? Yes No
4. Do you understand that you cannot sell to retailers if you brew more than 300,000 bbls per year? . . Yes No
5. Do you currently hold an on-premise retail liquor/wine license/permit? Yes No
If Yes, what date was it initially issued? _____ (Attach a copy of municipal license.)
6. Do you have an interest in a Class "B" (on-sale) fermented malt beverage license for not more than 20 restaurants (cannot do so unless beer sales are less than 60% of business and no beer made by brewery is sold at any of these premises)? Yes No
7. Do you operate no more than one restaurant on brewery premises and one other restaurant on the property of the brewer? Yes No
8. Please list additional brewery property where brewer will be making retail sales.

BREWERY PERMIT REQUIREMENTS AND PERMISSIONS

- | | |
|--|--|
| <ul style="list-style-type: none"> • Cannot hold a Class "A", Class "B", or fermented malt beverage wholesale permit • Cannot hold interest in wholesale fermented malt beverage permit unless you held interest on or before July 1, 2011. Persons (brewers) with ownership interests in wholesale fermented malt beverage permits can continue to hold (but may not expand) those interests. • Can sell at retail in original unopened packages, for on and off premise consumption, fermented malt beverages made by brewery at brewery premises and one other outlet of the brewery without retail license. • Can sell at retail without a license/permit intoxicating liquor and wine for on premise consumption if held retail license/permit on June 1, 2011: liquor and wine must be purchased from an intoxicating liquor wholesaler. | <ul style="list-style-type: none"> • Can sell at retail fermented malt beverages, for on and off premise consumption, fermented malt beverages manufactured by another in-state brewery if purchased from a wholesaler or directly from another in-state brewer that manufactures 300,000 or fewer barrels. • May provide free taste samples of fermented malt beverages at brewery premises and off-site outlet of the brewer. • May own/operate places for sale of fermented malt beverages at state fair park or on any county fairgrounds. • Can sell brewer's fermented malt beverages to retailers for up to one year if designated wholesaler can not meet obligation to service sales. |
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Schedule C WISCONSIN BREWPUB Only

1. Do you hold a Class "B" license or permit or have any ownership interest in a premise operating under a Class "B" license or permit? Yes No

If Yes, provide name and address _____

2. Will the applicant manufacture 10,000 or fewer barrels of beer in a calendar year, either by the brewpub or the brewpub group? Yes No

3. Will the applicant's entire beer manufacturing process occur on the brewpub premises? Yes No

4. Does the applicant operate a restaurant and hold a Class "B" license for the brewpub premises? . . Yes No

5. Are the restaurant permit and the Class "B" license issued in the same name as the brewpub applicant? Yes No

Attach copies of restaurant permit and Class "B" license.

6. Will the applicant offer for sale on the brewpub premises, in addition to beer brewed by the applicant/brewpub group, beer manufactured by other brewers? Yes No

List brands of beer to be offered for sale:

a) _____ f) _____

b) _____ g) _____

c) _____ h) _____

d) _____ i) _____

e) _____ j) _____

7. Does the applicant hold or have any direct or indirect interest in a Class "A" license, a beer wholesaler license, a brewer's permit, an alcohol beverage warehouse permit, or have a direct or indirect interest in a Class "B", or "Class C" license (other than one for the brewpub premises)? . . . Yes No

8. Does the applicant's brewpub group hold 6 or less brewpub permits? Yes No

List all brewpub locations:

a) _____ f) _____

b) _____ g) _____

c) _____ h) _____

d) _____ i) _____

e) _____ j) _____

9. If the applicant has no current operations, does the applicant certify it has applied for or will apply for a Class "B" license and restaurant license and will comply with the license and permit requirements prior to and upon commencing operations? Brewpubs must hold a Class "B" fermented malt beverage (beer) license and restaurant license from the municipality where the brewpub will be located. (Contact the municipal clerk to apply for the beer license and restaurant license.) Submit a copy of the Class "B" license and the restaurant license to the Department, once those documents are received by the applicant. If an applicant holds any license or permit prohibited by law at the time of application does the applicant certify it will surrender any such license or permit upon issuance of the brewpub permit? Yes No

10. Does the applicant understand that failure to comply with the provisions of the brewpub permit is grounds for revocation of the brewpub permit? Yes No

BREW PUB PERMIT REQUIREMENTS AND PERMISSIONS

An applicant is eligible to receive a brewpub permit if all of the following apply:

- The applicant manufactures not more than 10,000 barrels of beer in a calendar year, either by the brewpub or the brewpub group (the brewpub and all brewpubs that share common membership, franchisees of the brewpub, etc.).
- The applicant's entire beer manufacturing process occurs on the brewpub premises. If the applicant holds more than one brewpub permit, the applicant is not required to manufacture beer on each brewpub premises.
- If, the applicant operates a restaurant and holds a Class "B" license for the brewpub premises, the restaurant license and Class "B" license must be issued in the same name as the brewpub permit.
- The applicant holds a Class "B" license for the restaurant and offers for sale on the premises, in addition to its own beer, beer manufactured by other brewers.
- The applicant holds a Business Tax Registration Certificate issued by DOR.
- The applicant does not hold or have a direct or indirect interest in a Class "A" license, beer wholesale permit, brewer's permit, or alcohol beverage warehouse permit, nor have a direct or indirect interest in a Class "B", or "Class C" license (other than one for the brewpub premises).
- The brewpub group does not hold more than six brewpub permits.

A "brewpub permit" authorizes the permittee to do any of the following:

- Brew on the brewpub premises up to 10,000 barrels each calendar year for all their brewpub operations of the brewpub's brewpub group.
- Bottle on the premises beer that has been manufactured on the brewpub premises.
- Package in refillable containers exceeding 24 ounces in volume on the brewpub premises beer that has been manufactured on the brew premises.
- Transport beer that has been manufactured on the brewpub premises between the brewpub and any other member of the brewpub group.
- Wholesale beer manufactured by the brewpub or brewpub group to other wholesalers.
- Wholesaler beer manufactured by the brewpub or brewpub group to retailers, but no more than 1,000 barrels per calendar year (not including beer provided between members of the brewpub group).
- Sell alcohol beverages at retail on the brewpub premises in accordance with the terms of any Class "B," or "Class C" licenses issued for the brewpub premises.

If an applicant has no current operations, the applicant may certify it has applied for or will apply for a Class "B" license and restaurant license and will comply with the license and permit requirements prior to or upon commencing operations. Submit a copy of your Class "B" license and restaurant license upon receipt. The Department will not issue a brewpub permit until it receives proof the brewpub permit applicant holds the required Class "B" license and restaurant license.

Schedule D
OUT-OF-STATE SHIPPER Only

1. Do you have any office or address in Wisconsin? Yes No
 2. Are you the primary source of supply for the products you will be shipping into Wisconsin? Yes No
 3. Do you hold a Federal Brewer's Notice or Federal Basic Importer permit, if yes attach a copy? Yes No
 4. Are you a brewer of 300,000 or fewer barrels of fermented malt beverages in a calendar year? Yes No
 - If Yes, you may sell directly to Wisconsin fermented malt beverage retailers.
 - If No, you may only ship to a Wisconsin fermented malt beverage wholesaler.
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INFORMATION

Who Needs an Out-of-State Shipper's Permit?

1. A permit from the Department of Revenue (DOR) is required to:
 - a. Brew fermented malt beverages.
 - b. Sell fermented malt beverages to a Wisconsin wholesaler or Wisconsin retail business.
2. Any person who ships fermented malt beverages to a beer wholesaler in Wisconsin must obtain an out-of-state shipper's permit.
 - a. No beer wholesaler in Wisconsin may receive fermented malt beverages which have been shipped in from another state by any person other than the holder of an out-of-state shippers permit.
 - b. All shipments of fermented malt beverages from another state to a wholesaler of fermented malt beverages in Wisconsin must be unloaded at and distributed from the wholesaler's warehouse in Wisconsin.

Consolidated Reports

If more than one out-of-state beer permit is held, only one monthly report should be filed, consolidating all beer transactions.

Ship Only to Authorized Customers

The holder of an out-of-state beer permit may only ship beer to Wisconsin beer wholesalers authorized by DOR to receive such shipments.

Note: Shipments made to any unauthorized person are subject to confiscation. In addition, your permit may be revoked.

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Schedule E – WISCONSIN FERMENTED MALT BEVERAGE WHOLESALER Only

1. Will you be the “importer of record” with U.S. Customs and Border Protection (CBP) of fermented malt beverages received from outside the United States? Yes No
If Yes, you will be required to obtain security (*see instructions*).
2. Do you hold a Wisconsin brewery or brewpub permit? Yes No
3. Do you have any direct/indirect interest in any Class “A” (off sale), any class “B” (on sale), or industrial fermented malt beverage license/permit? Yes No
4. Do you currently hold a fermented malt beverage retail license? Yes No
If Yes, attach a copy of the license.
5. Do you currently hold an interest in a brewery? Yes No
If Yes, attach documentation.
6. Square footage of the premises: _____ Check One: → Property Owned by Applicant Leased
7. List name and address of your primary source/Wisconsin wholesaler you are purchasing fermented malt beverages from.
(Attach additional pages if needed.) _____

8. List the legal names, business names (DBA's) and mailing addresses of at least 25 independent retailers/wholesalers that you intend to sell fermented malt beverages to. (*Attach additional pages if needed.*)

	Legal Name	Business Name (DBA)	Mailing Address
1.			
2.			
3.			
4.			
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23.			
24.			
25.			

WHOLESALE PERMIT REQUIREMENTS AND PERMISSIONS

Permit holders:

- Must sell to at least 25 independent retailers/wholesalers annually.
 - Cannot hold a brewer or brewpub permit.
 - Cannot have any direct/indirect interest in a Class “A” (off sale), Class “B” (on sale), or industrial fermented malt beverage license/permit.
 - May authorize sale of fermented malt beverages to fermented malt beverage retailers/wholesalers.
 - May continue to sell fermented malt beverages as was permitted under previously issued retail license held prior to January 1, 2011.
- May allow consumption of fermented malt beverages at private events held on wholesale premises.
 - If held interest in brewer on or before July 1, 2011, must cease interest by July 1, 2014.
 - Must warehouse and physically unload fermented malt beverages prior to sale to retailers and other wholesalers at the wholesaler’s premise. Recipients must have both a wholesale and warehouse permit.
 - Must have warehouse space of at least 1,000 square feet
 - Must purchase fermented malt beverages from primary source or from a Wisconsin wholesaler.

BT-136 – Instructions for Permit Application (Relating to Fermented Malt Beverages)

Who Must Obtain a Permit

Brewers, Brewpubs, Out-of-State Shipper of Beer, and Fermented Malt Beverage Permit Wholesalers.

How To Obtain a Permit

Complete and submit application and schedules to the Department of Revenue (DOR). Missing or incomplete documents will delay issuing your permit(s). Forms may be photocopied if needed. Requests must include:

1. A completed Permit Application (Form BT-136) and applicable schedules.
 - **Schedule A** – All. Each individual, partner, member or corporate officer, director, and agent must complete an auxiliary questionnaire.
 - **Schedule B** – Brewers only.
 - **Schedule C** – Brewpubs only.
 - **Schedule D** – Out-of-State Shippers only.
 - **Schedule E** – Wisconsin Wholesalers only.
2. A copy of your Federal Brewers Notice or Federal Basic Permit.
3. The appropriate fee for the type of permit requested. Fees listed on page 1 apply to initial and permit renewals. Permits must be renewed every two years.
4. A surety bond guaranteeing payment of the fermented malt beverage tax to the department. Security must be on file with DOR if you are doing business in Wisconsin and will be shipping beer into Wisconsin. The security must be twice the monthly estimate of your maximum tax liability, but not be less than \$1,000 or more than \$100,000.
5. A Public Warehouse Permit if the location is not currently owned by you (Form AB-123, Wholesalers only).
6. Label Approval – All fermented malt beverages sold in Wisconsin must be labeled according to federal regulations. A new brewer must include a copy of the label approval received from the federal government. DOR will not issue a permit until we receive a copy of the label approval. If a label is revised in such a manner that another federal approval is required, a copy of the new approval must also be sent to DOR.

Exception: This requirement does not pertain to wholesalers.

Permit Expiration / Renewal

Permits are renewable every two years. The department will send the Business Tax Registration (BTR) renewal notice when a permit and certificate subject to BTR provisions approaches the expiration date. Expiration

dates may vary from one permit holder to another. Normally, the expiration date is two years from the end of the month in which the BTR permit was issued.

Power of Attorney

Power of Attorney (Form A-220) must be completed and submitted to DOR when the contact person is not an employee of the business requesting the permit. Form available at: revenue.wi.gov/forms/misc/a-222.pdf.

Responsibilities of a Permittee

Failure to comply with the following permit holder requirements may result in revocation.

1. Filing Monthly Reports

A monthly report and schedules must be filed with DOR covering all Wisconsin transactions which occurred during the previous month. A report must be filed even if no shipments are made into Wisconsin.

Due Date of Report – This report is due 15 days after the close of the month.

2. Paying the Tax

The Wisconsin tax on fermented malt beverages is \$2 per 31 gallon barrel. If you are liable for this tax, it must be submitted with your monthly report.

Penalties and Interest – All reports not timely filed are subject to a \$10 late filing fee and 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.

3. Purchases of Fermented Malt Beverages

Fermented malt beverages may only be purchased from the following:

- Other Wisconsin breweries.
- Other Wisconsin beer wholesalers.
- Holders of a Wisconsin fermented malt beverage out-of-state shipper's permit. This permit allows persons in other states to ship fermented malt beverages to Wisconsin wholesalers and brewers holding permits from the Department of Revenue.

4. Sales of Fermented Malt Beverages

Fermented malt beverages may only be sold:

- In the original package or container in which the fermented malt beverage was placed by the brewer. There is no limitation as to quantity sold.
- For consumption off the premises of your wholesale location(s).

- To Wisconsin retailers properly licensed with their local municipality.
- To beer wholesaler permittees whether located in Wisconsin or outside Wisconsin.

5. Shipping and Receiving Fermented Malt Beverages

Shipments made to any person who does not hold the appropriate permit are subject to confiscation. In addition, your permit may be revoked.

6. Report Name / Address / Ownership Changes or Ceasing Operations

Notify DOR immediately (in writing) when your business undergoes any of the following changes:

A. *Name Change* – Submit the following two items:

- (1) A new application, Form BT-136, showing name change.
- (2) A rider from your surety company showing your new business name.

B. *Address Change* – Complete an address change form, Form AB-163. There is a \$10 charge for your first address change during a calendar year and the full permit fee charge for each additional address change during the same year. These charges are statutory.

C. *Ownership Change* – Submit the following:

- (1) Application for fermented malt beverage permit (plus fee). Your old permit is not transferable to the new business.
- (2) Application (plus \$20 fee) for each salesperson personally soliciting orders in Wisconsin.
- (3) Security guaranteeing payment of the fermented malt beverage tax to the Department of Revenue.

Examples of ownership changes include:

- (1) Sole proprietorship to a partnership or corporation.
- (2) Partnership to a sole proprietorship or corporation.
- (3) Adding or dropping a partner. Partnerships that add or drop partners must notify DOR in writing of the change in partners. If a new Federal Employer Identification Number is required, you must also apply for a new permit with DOR.

- (4) Death of sole proprietor.
- (5) Business sold.
- (6) Changes in stock ownership where another person becomes the owner of more than 10% of the voting shares (25% or more of voting shares if there are four or fewer shareholders).

D. *Change in Management* – A change of corporate officer, director, or agent is not regarded as a change in ownership. However, an auxiliary questionnaire (Schedule A) must be filed by the new officer, director, or agent.

E. *Ceased Operations* – You must:

- (1) Return your fermented malt beverage permit to DOR.
- (2) Indicate the last day you operated in Wisconsin.
- (3) File a final monthly report showing all transactions made during your final month of business. Indicate “Final” on that report.

7. Records

Adequate records must be kept to allow DOR to verify the accuracy of reports filed and the correct amount of tax was paid. Such records must be kept for at least four years and in a place and manner easily accessible for review by DOR personnel.

Assistance

You can access the department’s website 24 hours a day, 7 days a week at revenue.wi.gov. From our website you can:

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

<u>Physical Address</u>	<u>Mailing Address</u>
2135 Rimrock Road Madison WI 53713	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