

# AB-131 Instructions – Wisconsin Liquor Tax Multiple Schedule

## INTRODUCTION

Form AB-131, Wisconsin Liquor Tax Multiple Schedule, is an attachment to your monthly Wisconsin Distilled Spirits, Cider and Wine Tax Return (Form AB-130) to report purchases, related credits, and sales. On each form you use, check the box indicating the type of schedule that it represents (for example: check box 2 if you are using the form to report tax-paid purchases).

## DUE DATE

Reports are due 15 days after the close of the period. This schedule should be completed prior to and filed with your Wisconsin Distilled Spirits, Cider, and Wine Tax Return (Form AB-130).

## FILING METHOD

This report must be filed electronically through *My Tax Account* (MTA) or by a department approved xml schema.

## GENERAL INSTRUCTIONS FOR ALL PERMITTEES

■ **SELECT TYPE OF SCHEDULE(S)** to be completed.

### ■ INVOICE

On the appropriate schedule, enter the invoice number and date for each invoice.

### ■ NAME

When listing a **purchase**, enter the name of the firm providing the invoice. For **sales**, indicate the name of the customer.

### ■ U.S. CUSTOMS ENTRY NUMBER OR ADDRESS OF WISCONSIN WHOLESALER

Provide the following information:

1. Merchandise imported under U.S. Customs bond – Indicate the U.S. Customs entry number and the city from which the merchandise was released by Customs.
2. Name and address of a shipper when it differs from the permittee providing the invoice.
3. Address of the Wisconsin wholesaler to whom merchandise is shipped. The wholesaler must hold a valid permit issued by the department in order to receive distilled spirits, cider, and wine.

### ■ LITERS

Express all amounts in liters. Extend liter amounts to the nearest hundredth (for example: 7.18 liters).

## SPECIFIC INSTRUCTIONS FOR IN-STATE PERMITTEES

■ **PURCHASE SCHEDULES** Use a single line for each invoice.

When completing the purchase schedules, enter the liters as shown on your purchase invoices. Do not enter net amounts which reflect shortages or overages.

If you are shorted merchandise, enter the amount you were shorted on Schedule 3 or 4, as appropriate. If you receive more merchandise than you ordered, enter the excess amount on a separate line of the purchase schedule.

### Untaxed Purchases – Schedule 1

Itemize all untaxed purchases you receive during the month. This includes: 1) direct imports through U.S. Customs that indicate you were the importer of record, 2) products that you previously sold outside Wisconsin and later repurchased, and 3) sacramental wine purchases.

Enter total untaxed purchases on line 2 of Form AB-130.

### Tax-Paid Purchases – Schedule 2

Itemize all products purchased and received during the month where tax was paid to your suppliers. Caution: Your supplier must hold a valid permit issued by this department before you can purchase or accept merchandise from that supplier.

Enter total tax-paid purchases on line 15 of Form AB-130.

■ **CREDIT SCHEDULES** Use a single line for each entry.

“Credits” involve merchandise that has been purchased but not received on a wholesaler’s premises (shortages) and damaged merchandise, whether discovered upon or after receipt.

Cross reference each entry to the related entry on a purchase schedule. Provide the following information when claiming a credit:

1. Original invoice number and date.
2. Name and address of supplier.
3. Indicate ...
  - Reason for the credit (e.g., shortage, breakage)
  - Claim number and date
  - Name of the carrier handling the shipment
  - U.S. Customs entry number
4. Enter the liters shipped short or damaged.

### Untaxed Credits – Schedule 3

Enter untaxed products received through U.S. Customs, for industrial purposes, found to be short shipped, lost, or broken prior to being released from Customs or received from a supplier. Shortages discovered before merchandise is released from U.S. Customs should be noted on papers provided by the carrier or warehouse authorized by U.S. Customs to handle merchandise under Customs bond. Credit may also be claimed for merchandise discovered to be damaged after being released from U.S. Customs or received from a supplier.

Enter total untaxed credits on line 8 of Form AB-130.

#### **Tax-Paid Credits – Schedule 4**

Itemize all tax-paid products found to be short shipped, lost, or broken prior to your receipt of the tax-paid merchandise from a supplier. Also report documented breakage taking place on your premises, and merchandise discovered damaged after its receipt.

Enter total tax-paid credits on line 20 of Form AB-130.

#### **■ SALES SCHEDULES** Use a single line for each invoice.

Sales are reportable in the month that actual physical movement of the merchandise takes place from a wholesaler's (shipper's) premise.

#### **Untaxed Sales – Schedule 5**

Itemize all sales of untaxed products made during the month to Wisconsin permittees or shipped out-of-state. Persons receiving untaxed merchandise in Wisconsin must have the appropriate permit to purchase merchandise tax-free.

*In-State Wisconsin Wholesalers Sales to Sacramental Wine Permittees* – If you sell sacramental wine to sacramental wine permittees you are entitled to a refund of the Wisconsin wine tax you paid on the merchandise. To obtain a refund of the tax you paid, itemize these sales on your monthly return. The refund will be calculated on your monthly return.

Enter total untaxed out-of-state shipments on line 6 of Form AB-130. The total untaxed Wisconsin sales should be entered on line 7 of Form AB-130.

#### **Tax-Paid Sales – Schedule 6**

Itemize all sales of tax-paid products whether sold to Wisconsin wholesalers, Wisconsin retailers, or shipped out-of-state.

*Credit for Sales of Tax-Paid Merchandise to Out-of-State Customers* – If you ship tax-paid distilled spirits, cider, and/or wine out-of-state you are entitled to a refund of the Wisconsin beverage tax you paid on the merchandise. To obtain a refund of the tax you paid, itemize these sales on your monthly return. The refund will be calculated on your monthly return.

Enter total out-of-state shipments on line 18 of Form AB-130.

Total Wisconsin sales should be entered on line 19 of Form AB-130.

### **SPECIFIC INSTRUCTIONS FOR OUT-OF-STATE PERMITTEES**

#### **■ SALES SCHEDULES** Use a single line for each invoice.

Report only sales made to permittees in Wisconsin. Sales are reportable in the month that actual physical movement of the merchandise takes place from a shipper's premise.

Enter the customer's Wisconsin permit number under U.S. Customs Entry Number or Address of Wisconsin Wholesaler.

#### **Untaxed Sales – Schedule 5**

Itemize all sales of untaxed products shipped during the month into Wisconsin where the liquor taxes, if applicable, are the responsibility of the Wisconsin permittee. Examples of untaxed sales include sales of:

1. Bulk spirits to rectifiers.
2. Alcohol to industrial and medicinal alcohol permittees.
3. Bulk wine to bottlers, rectifiers, and wineries.
4. Wine to industrial wine permittees.
5. Spirits, cider, or wine that will be received in Wisconsin through U.S. Customs and the Wisconsin permittee is designated as the "importer of record."

The person you are shipping untaxed merchandise to in Wisconsin must have the proper permit to purchase merchandise tax-free.

Do not enter these totals in Section 1 on your Form AB-130 because that section only applies to in-state (Wisconsin based) permittees.

#### **Tax-Paid Sales – Schedule 6**

Itemize all sales of tax-paid products sold to Wisconsin wholesalers for which you are responsible for paying the Wisconsin distilled spirits, cider, and wine taxes. Sales include all sample products entering Wisconsin via Wisconsin distributors, picked up at your location by your salespersons and taken to Wisconsin, or sales of sacramental wine to Wisconsin wholesalers.

Enter the totals on line 19 of Form AB-130.

#### **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.

#### **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 answers to commonly asked questions
- E-mail us for assistance

#### Physical Address

2135 Rimrock Road  
Madison WI 53713

Phone: (608) 266-6701

FAX (608) 261-7049

E-mail: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)

#### Mailing Address

Excise Tax Unit  
Wisconsin Department of Revenue  
PO Box 8900  
Madison WI 53708-8900

# AB-131: Wisconsin Liquor Tax Multiple Schedule

Legal Name	Tax Account Number	Month and Year
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**Type of schedule** (check one)

- |                                                |                                              |                                            |
|------------------------------------------------|----------------------------------------------|--------------------------------------------|
| <input type="checkbox"/> 1. Untaxed Purchases  | <input type="checkbox"/> 3. Untaxed Credits  | <input type="checkbox"/> 5. Untaxed Sales  |
| <input type="checkbox"/> 2. Tax-Paid Purchases | <input type="checkbox"/> 4. Tax-Paid Credits | <input type="checkbox"/> 6. Tax-Paid Sales |

Line No.	Invoice		Name	U.S. Customs Entry # <i>or</i> Address of Wis. Wholesaler	Spirits Liters over 1/2%	Wine Liters 14% or less	Wine Liters over 14%	Cider Liters 7% or less
	No.	Date						
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2								
3								
4								
5								
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