

# AB-135 INSTRUCTIONS - WISCONSIN WINERY AND DIRECT SHIPPER SCHEDULE

## WHO MUST FILE THIS REPORT

This form is a multipurpose schedule that Wisconsin wineries and wine direct shippers complete and attach to their monthly or quarterly Wisconsin Distilled Spirits, Cider, and Wine Tax Return (Form AB-130). This schedule must be used to report purchases, related credits, and sales.

## DUE DATE

This schedule is filed as part of Form AB-130 which is due by the 15th of the month following the period being reported.

## FILING METHOD

This schedule, along with Form AB-130, must be filed electronically through *My Tax Account* (MTA) or by a department approved XML schema.

## SHIPMENT OF PRODUCT

A wine direct shipper who holds a valid Wisconsin Permit may ship wine into this state or out of this state to an individual who is of legal drinking age. The individual must acknowledge (in writing) receipt of the wine shipped. The shipping container must be clearly labeled to indicate that the package may not be delivered to an underage person or to an intoxicated person. A legal drinking age recipient must sign the common carrier delivery form acknowledging receipt.

A person purchasing wine from a permitted wine direct shipper may not sell the wine or use the wine for a commercial purpose.

## GENERAL NOTES

- Use a single line for each transaction and provide all the information requested.
- **Do NOT** submit invoices with your schedule. The Department will contact you if an invoice is required.

## COMPLETING THE SCHEDULE

### 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 and Border Protection (CBP) that indicate you were the importer of record, and 2) products that you previously sold outside Wisconsin and later repurchased.

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 and Border Protection (CBP), 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 CBP should be noted on papers provided by the carrier or warehouse authorized by CBP to handle merchandise under Customs bond. Credit may also be claimed for merchandise discovered to be damaged after being released from CBP 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 sacramento wine to sacramento 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 CBP 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 CBP 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.

### LINE INSTRUCTIONS

**Sold To:** Enter the name of the person purchasing the wine for shipment into or out of Wisconsin.

**Sold To Address:** Enter the address of the person purchasing the wine for shipment into or out of Wisconsin.

**Sold To Birthdate:** Enter the birthdate of the person ordering the wine (Wine Direct Shippers Only).

**Shipped To Same Address:** Check this box if product was shipped to the Sold To Address (Wine Direct Shippers Only).

**Shipped To:** Enter the name of the person receiving the wine (if different from the person listed on line 1) (Wine Direct Shippers Only).

**Shipped To Address:** Enter the address of the person receiving the wine (if different from the person listed on (a)) (Wine Direct Shippers Only).

**Shipped To Birthdate:** Enter the birthdate of the person receiving the wine (if different from the person listed on (a)) (Wine Direct Shippers Only).

**NOTE:** Both persons must be of legal drinking age.

**Invoice Number** – Enter the invoice number and date.

**Invoice Date**

**Total Invoice Price** – List the total of all products shipped on the invoice, less shipping and handling charges.

## Wine and Cider Liters Columns

- List the total liters shipped into or out of Wisconsin
  - Calculate wine under and wine over liters according to federal regulations. Extend liters to the nearest hundredth, for example, 3.25 liters.
5. All Wisconsin liquor manufacturers, rectifiers and wineries holding a Wisconsin permit must also complete the Wisconsin bonded warehouse report Form AB-138 as part of their AB-130 return. This report must be filed even if there are no transactions during that period.
  6. Submit schedules and report AB-138 as part of return AB-130 once you have entered all the required data and have verified the amounts carried forward to Form AB-130.

### RECORD KEEPING

Keep a complete copy of this schedule and all records used in preparing this schedule for a minimum of four years. The records must be kept in a place and manner easily accessible for review by department personnel.

### 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 common questions
- Email us for assistance

#### Physical Location

2135 Rimrock Road  
Madison WI 53713

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: [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-135 WISCONSIN WINERY AND DIRECT SHIPPER 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 |

	Name	Address	Birthdate	Invoice		Total Invoice Price	Wine Liters ≤ 14% abv	Wine Liters > 14% abv	Cider Liters ≤ 7% abv
	(a): Sold to (b): Shipped to			No.	Date				
1.	(a)								
	(b)								
2.	(a)								
	(b)								
3.	(a)								
	(b)								
4.	(a)								
	(b)								
5.	(a)								
	(b)								
6.	(a)								
	(b)								
7.	(a)								
	(b)								
8.	(a)								
	(b)								
9.	(a)								
	(b)								
10.	(a)								
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