

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

Name (Last, First, M.I.)	SS#	Street Address, City, State, Zip	Title

5. Is this business being taken over from another permittee? ☐ Yes ☐ No
If Yes, give name, address, and permit number 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)

7. Estimated maximum monthly Wisconsin Beer Tax \$ _____

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

9. Name of Surety Company _____ Surety Bond Number _____

Section B Appointment of Agent - Corporations / LLC Applicants Only*

10. **To Be Completed By Corporate/LLC Applicants Only – APPOINTMENT OF AGENT** (agent must be a Wisconsin resident)

_____, is hereby given full authority and control of the premises described in the application for a permit and of the conduct of all business on the premises pertaining to fermented malt beverages. Such authority is intended to be broad enough to comply with all the provisions of sec. 125.04(6), Wis. Stats.

(Signature of Corporation President or member of a Limited Liability Company)

(Print or Type Name of President or member)

The agent for a brewery or brewpub must complete the responsible beverage server training course. (attach a copy of certificate of completion)

I accept appointment as agent for the corporation/limited liability company applying for the permit requested on this application.

Agent Sign Here →	Signature	Date
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Section C Brewery, Brewpub, and Wholesaler Applications ONLY

11. 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. If additional space is needed attach a diagram or written description. Fermented malt beverages may be sold and stored only on the premises described.

12. Does the business lease or rent property from any Class "B" licensee? Sec. 139.33(1)(a), Wis. Stats., provides that no brewer, brewpub, or fermented malt beverage wholesaler may provide anything of value to a class "B" licensee. ☐ Yes ☐ No
If Yes, give names and details _____

Section D Declaration (ALL applicants complete this section)

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered by the applicant to the best of the knowledge of the signer. Any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000. Signer agrees to operate this permitted business according to law and that the rights and responsibilities conferred by the permit(s), if granted, will not be assigned to another. Any lack of access to any portion of a permitted premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of the permit.

Contact Person's Name (Last, First, M.I.)	Title/Member	Date
Signature	Phone Number	Email Address

NOTES:

- One officer, director, partner or member authorized to make this application on behalf of said corporation, partnership or limited liability company must sign this application.
- 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 (Last, First, M.I.), 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

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

Name of Individual (Last, First, M.I.), 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. Does the applicant hold a Class "A" or Class "B" retail fermented malt beverage license/permit? . . . ☐ Yes ☐ No
2. Does the applicant hold any interest in a wholesale fermented malt beverage permit? ☐ Yes ☐ No
3. Does the applicant brew more than 300,000 bbls of fermented malt beverage annually? ☐ Yes ☐ No
4. Does the applicant understand that it cannot sell to retailers if more than 300,000 bbls are brewed per year? ☐ Yes ☐ No
5. Does the applicant currently hold an on-premises retail liquor/wine license/permit? ☐ Yes ☐ No
If Yes, what date was it initially issued? _____ (*Attach a copy of municipal license.*)
6. Does the applicant 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 applicant is sold at any of these premises)? ☐ Yes ☐ No
7. Does the applicant operate no more than one restaurant on brewery premises and one other restaurant on the property of the applicant? ☐ Yes ☐ No
8. Please list additional brewery property where applicant 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 premises 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 premises consumption if held retail license/permit on June 1, 2011: liquor and wine must be purchased from an intoxicating liquor wholesaler. • Can sell at retail fermented malt beverages, for on and off premises consumption, fermented malt beverages | <ul style="list-style-type: none"> 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 cannot meet obligation to service sales. • Corporation or limited liability company (LLC) applications must appoint an agent (Question 5 - page 2) • The agent for a brewery must complete the responsible beverage server training course. |
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Schedule C
Wisconsin Brewpub Only

1. Does the applicant hold a Class "B" license or permit or have any ownership interest in a premises 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 license and the Class "B" license issued in the same name as the brewpub applicant? ☐ Yes ☐ No

Attach copies of restaurant license 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

Brewpub 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.
- The applicant must operate a restaurant and hold 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 corporation or limited liability (LLC) application must appoint an agent (Question 5 - page 2)
- Brewpub agents must complete the responsible beverage server training course.

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 brewpub 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.
- Wholesale 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 retail 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. Does the applicant have any office or address in Wisconsin? ☐ Yes ☐ No
 2. Is the applicant the primary source of supply for the products it will be shipping into Wisconsin? . . . ☐ Yes ☐ No
 3. Does the applicant hold a Federal Brewer's Notice or Federal Basic Importer permit, if yes attach a copy? ☐ Yes ☐ No
 4. Will the applicant have 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.
-

Information

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

1. A permit from the Department of Revenue (DOR) is required to:
 - a. 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

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 the applicant 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. Does the applicant hold a Wisconsin brewery or brewpub permit? ☐ Yes ☐ No
3. Does the applicant 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. Does the applicant currently hold a fermented malt beverage retail license? ☐ Yes ☐ No
If Yes, attach a copy of the license.
5. Does the applicant 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 the primary source/Wisconsin wholesaler from which fermented malt beverages will be purchased.
(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 the applicant intend to sell fermented malt beverages to. (*Attach additional pages if needed.*)

	Legal Name	Business Name (DBA)	Mailing Address
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
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17.			
18.			
19.			
20.			
21.			
22.			
23.			
24.			
25.			

Wholesaler 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.
- A corporation or limited liability company (LLC) application must appoint an agent (Question 5 - page 2).
- May allow consumption of fermented malt beverages at private events held on wholesale premises.
- Must warehouse and physically unload fermented malt beverages prior to sale to retailers and other wholesalers at the wholesaler's premises. 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 Shippers of Beer, and Fermented Malt Beverage 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. Security, a surety bond or cash (cash security can be in the form of a check or money order) 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 (page 2 – questions 10, 11, and 12).
5. An alcohol beverage warehouse permit application for each wholesaler applications (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.

7. A corporation or limited liability company applying for a brewery, brewpub or fermented malt beverage wholesaler permit must appoint an agent (page 2 – Question 5). the appointed agent of a brewery or brewpub permit applicant must provide proof the agent has completed a responsible beverage server training course.

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 fermented malt beverage wholesalers.

- Other Wisconsin brewpubs
- 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 holding permits from the Department of Revenue.

4. 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.

5. 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) 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.

6. 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

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: DORExciseTaxpayerAssistance@wisconsin.gov