

MICHIGAN BEER TAX REPORT

PENALTY: A licensee who fails or refuses to submit a required report, or who submits a false report, may have the license suspended or revoked. *** Refer to detailed instructions on the back of this form. ***

1. GENERAL INFORMATION:	2. REPORTING PERIOD:	
Licensee Name	Month	
Street Address	Year	
City, State, Zip Code	3. REPORT (CHECK ONE):	
Business Phone		<input type="checkbox"/> ESTIMATED Tax Report - go to box 4
License No.		<input type="checkbox"/> FINAL Tax Report - go to box 5

4. ESTIMATED TAX REPORT - File one copy of this report, along with payment, no later than the 20th of the **Reporting Period Month**. Estimated taxes are paid only by licensees whose average monthly tax payments for the previous calendar year were \$50,000 or more.

Enter amount which is **ONE-HALF** of what the final tax report will be: \$ _____

5. MICHIGAN BEER TAX REPORT - FILE NO LATER THAN THE 15TH OF THE MONTH FOLLOWING THE REPORTING PERIOD.

TAX = \$6.30 per Barrel or \$.0015877 per ounce

Pack Size	Quantity Sold	Prorated Tax Rate	TAX DUE	Pack Size	Quantity Sold	Prorated Tax Rate	TAX DUE
1/2 Bbl -15.5 gals.		X 3.15 =	\$	Case -20/16.9 oz		X .53664 =	\$
1/4 Bbl - 7.75 gals.		1.575	\$	Case -20/12 oz.		.38105	\$
1/6 Bbl - 5.0 gals		1.05	\$	Case -24/11.2 oz.		.42678	\$
Keg - 13.2 gals.		2.68258	\$	Case -24/11.5 oz.		.43821	\$
Keg - 13.5 gals.		2.74855	\$	Case -24/12 oz.		.45726	\$
Case - 8/40 oz.		.50806	\$	Case -24/16 oz.		.60968	\$
Case - 12/12 oz.		.22863	\$	Case -24/16.9 oz.		.64397	\$
Case - 12/22 oz.		.41915	\$				\$
Case - 12/24 oz.		.45726	\$				\$
Case - 12/32 oz.		.60968	\$				\$
Case - 12/40 oz.		.76210	\$				\$
Case - 18/12 oz.		.34294	\$				\$

6. PROCEDURE TO FIGURE TAXES DUE	7. VERIFICATION OF TAX REPORT
A. Total Taxes Due _____	I declare that the information in this report is correct. ----- Signature of Authorizing Agent
B. Less Estimated Payment _____	
C. Less - Authorized Credit _____	
D. Plus Penalty _____	
E. Balance Due _____	
Make checks payable to: State of Michigan/MLCC	----- Title _____ Date _____

CASHIER VALIDATION (Do not write in this space)

INSTRUCTIONS

Who must file: Any Michigan brewer, micro-brewer or brewpub who manufactures beer in the State of Michigan and any out of state licensee (Out State Seller of Beer) who is authorized by the Michigan Liquor Control Commission (MLCC) to ship malt beverages into the State of Michigan. The Commission designates the brewer or person that ships the beer to a licensed wholesaler in the state as the taxpayer.

When to file: Taxpayers, with the exception of brewpubs, must file monthly, **FOR ALL MONTHS EVEN WHEN THERE IS NO ACTIVITY**. In this instance, indicate 'No Activity' on the return and send it along to the MLCC. All reports and payments must be postmarked no later than the 15th of the month following the reporting period. Example: Tax reports for January must be postmarked by February 15th.

Brewpubs file QUARTERLY. Tax reports for brewpubs must be postmarked by April 15th, July 15th, October 15th, and January 15th. A copy of the taxpayer's Federal form, ATF-5130, must be attached to the Michigan Beer Tax Report each quarter.

If your average monthly beer tax was \$50,000 or more from the previous calendar year, you **MUST** submit an estimated report and payment equivalent to ½ of the estimated taxes that will be due for the reporting period. This report must be postmarked no later than the 20th of the reporting month.

Out State Seller of Beer licensees must attach copies of invoices as support of the taxes due.

Penalties: Any report postmarked after the 15th of the month following the reporting period, missing report, or missing tax payment will be subject to a \$25 late charge and a 1% per month interest charge until the taxes are paid.

ALL ITEMS REFER TO CORRESPONDING NUMBER ON THE FRONT OF FORM

Box 1 Enter licensee name, business address, telephone number, and license number

Box 2 Enter reporting period and year

Only for licensees whose average monthly tax payments last year were \$50,000 or more:

- *Box 3* Check whether report is for estimated or final tax
- *Box 4* Enter an amount that represents a reasonable estimate of what ½ of the taxes for the reporting period are likely to be. Go to *Box 7*.

Box 5 Locate appropriate pack size and enter total cases or barrels shipped in the column labeled 'Quantity Sold'. Use the blank boxes for pack sizes that are not preprinted on the form.

- Multiply 'Quantity Sold' by corresponding 'Prorated Tax Rate'. The tax rate is \$6.30 per barrel or \$0.0015877 per ounce.
- Enter 'Tax Due' as a result of the calculations above.

Box 6

A.) Sum all totals in columns labeled 'Tax Due' and enter this amount on Line A.

B.) Enter amount of estimated tax paid on Line B

C.) Enter amount of any authorized credits on Line C. (Taxpayers must have Commission approval prior to taking a credit on the tax report.)

D.) Enter any penalties that you owe on Line D.

E.) Subtract Lines B and C from Line A. Add Line D to this amount and enter 'Balance Due' on Line E.

Box 7 Sign the report, enter your title, and enter today's date.

QUESTIONS? Call Sandy Konieczny at 517-322-6380