Michigan Department of Licensing and Regulatory Affairs
Liquor Control Commission (MLCC)
Constitution Hall - 525 W. Allegan, Lansing, MI 48933
Mailing address: P.O. Box 30005, Lansing, MI 48909
Toll-Free: 866-813-0011 - www.michigan.gov/lcc

Michigan Beer Tax Report (LCC-3803) Instructions

The attached LCC-3803 form will automatically calculate fees when opened using Adobe Acrobat Reader. The form's functionality may not work with third-party PDF readers. You may download a free copy of Adobe Acrobat Reader on the Adobe website: https://get.adobe.com/reader/

Who must file: A Michigan brewer, a Michigan microbrewer, a Michigan brewpub, or a Michigan wholesaler who sells beer in Michigan. A Michigan brewer or Michigan microbrewer may designate a Michigan wholesale licensee as the taxpayer. However, the Michigan brewer and Michigan microbrewer will still need to file beer tax reports and pay the taxes due for all beer sold or consumed at the brewery locations.

When to file: Michigan brewers, Michigan microbrewers, and Michigan wholesalers must file on a monthly basis, no later than the 15th of each month, whether or not any transactions have occurred.

Michigan brewpubs file QUARTERLY. Tax reports for Michigan brewpubs must be postmarked by April 15th, July 15th, October 15th, and January 15th, whether or not any transactions have occurred.

What to include: Michigan brewers and Michigan microbrewers must submit, in addition to the tax report, the Michigan Breweries Monthly Report of Sales, and a copy of the monthly or quarterly Brewers Report of Operations form (TTB F 5130.9).

Michigan wholesalers must submit, along with the tax report, actual copies of their sales invoices, or in the alternative, an Excel spreadsheet that contains all of the sales information from the individual invoices.

Michigan brewpubs must include a copy of their Quarterly Brewer's Report of Operations form (TTB F 5130.26).

Penalties: Any reports postmarked after the 15th of the month following the reporting period, missing reports, or missing tax payments will be subject to a $25 late charge and a 1% per month interest charge until the taxes are paid. A licensee who fails or refuses to submit a required report or who submits a false report, may be subject to a violation of the Liquor Control Code of 1998, which may result in the suspension or revocation of the license.

Form Instructions

If opened and used in Adobe Acrobat Reader, the form will automatically calculate the tax due based on the quantities and prorated tax rates inputted into the form

Enter the business name, license number, address, and contact information. Indicate the month or quarter with the year for which the report is being filed.

Locate appropriate pack size and enter total cases or barrels sold in the column labeled "Quantity Sold".

Use the blank boxes for pack sizes that are not preprinted on the form. Enter the tax rate in the column labeled "Prorated Tax Rate". The tax rate is $6.30 per barrel or $0.0015877 per ounce. Use the attached additional pages if necessary.

When calculating the tax owed, enter the amount of any MLCC authorized credits to be subtracted where indicated. Taxpayers must have MLCC approval prior to taking a credit on the tax report. Enter any penalties that you owe where indicated.

Sign and date the form at the bottom of page 1.

Pay the total tax due calculated. Make checks payable to **State of Michigan/MLCC**.

QUESTIONS? Contact us at **MLCCfinancebeertax@michigan.gov** or call 517-284-6256

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Business Name:	License Number:	Month/Quarter & Year:
Address:	City, State & Zip Code:	
Phone:	Fax number:	Email:

Product Sold (Tax = $6.30 per barrel or $.0015877 per ounce)

Pack Size	*Quantity Sold*	*Prorated Tax Rate*	*Tax Due*
Barrel		6.30	
1/2 bbl. - 15.5 gal.		3.15	
1/4 bbl. - 7.75 gal.		1.575	
1/6 bbl. - 5.0 gal.		1.05	
Keg - 13.2 gal.		2.68258	
Keg - 13.5 gal.		2.74355	
Case - 8/40 oz.		.50806	
Case - 12/12 oz.		.22863	
Case - 12/22 oz.		.41915	
Case - 12/24 oz.		.45726	
Case - 12/32 oz.		.60968	
Case - 12/40oz.		.76210	
Case - 18/12 oz.		.34294	
Case - 20/16.9 oz.		.53664	
Case - 20/12 oz.		.38105	
Case - 24/11.2 oz.		.42678	
Case - 24/11.5 oz.		.43821	
Case - 24/12 oz.		.45726	
Case 24/16 oz.		.60968	
Case - 24/16.9 oz.		.64397	
		Subtotal A:	

Pack Size	*Quantity Sold*	*Prorated Tax Rate*	*Tax Due*
		Subtotal B:	

If necessary use additional pages to calculate tax on additional items.

Total of Subtotals A & B:	
Total of Additional Page(s) Subtotal(s):	
Less MLCC Authorized Credit:	
Penalty Payment(s):	
Total Payment Due:	

Make check payable to **State of Michigan/MLCC**

For MLCC Use Only - Leave Blank (MLCC Fee Code 4022)

DUE DATE: The 15th of the month following the month being reported. This report must be filed each month whether or not any transactions have occurred. Reports or payments postmarked after the 15th day of the reporting period will be subject to a $25.00 late charge and 1% interest.

I certify that the information contained in this form is true and accurate to the best of my knowledge and belief. I also understand that providing **false** or **fraudulent** information is a violation of the Liquor Control Code pursuant to MCL 436.2003.

Print Name of Licensee & Title | Signature of Licensee | Date

LARA is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.

Michigan Beer Tax Report (LCC-3803) - Additional Page 1 (Use If Necessary)

Business Name:	License Number:	Month/Quarter & Year:

Product Sold (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*

Michigan Beer Tax Report (LCC-3803) - Additional Page 2 (Use If Necessary)

Business Name:	License Number:	Month/Quarter & Year:

Product Sold (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*