



Michigan Department of Licensing and Regulatory Affairs  
Liquor Control Commission (MLCC)  
Constitution Hall – 525 W. Allegan, Lansing, MI 48933  
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Toll Free 866-813-0011 – [www.michigan.gov/lcc](http://www.michigan.gov/lcc)

## **Excise Tax Reporting Information for Brewer or Micro Brewer Licensees**

### **FORMS TO SUBMIT:**

**LCC-3803 - Michigan Beer Tax Report**

**LCC-3859 - Michigan Brewer or Micro Brewer Report of Sales**

**TTB F 5130.9 – Brewer’s Report of Operations, filed monthly, quarterly, or annually, as applicable**

### **Requirements:**

- Tax forms and tax payments are due quarterly. These reports and payments must be postmarked no later than April 15<sup>th</sup>, July 15<sup>th</sup>, October 15<sup>th</sup>, and January 15<sup>th</sup> to avoid late fees and interest. Monthly submissions are acceptable, but not required.
- We do NOT accept online submission of tax reports or tax payments for the excise tax. All payments and forms must be mailed to the mailing address provided on the tax form.
- You MUST begin filing your forms from the effective date of your license whether or not you have registered product with the MLCC.
- You MUST file a copy of your monthly, quarterly, or annual Brewer’s Report of Operations (TTB F 5130.9), as applicable.
- To ensure a more accurate tax report, complete the Michigan Brewer or Micro Brewer Report of Sales and then transfer the sales amounts and pack sizes to your Michigan Beer Tax Report. The sales reported on both forms MUST MATCH.
- Tax reports, payments and documentation must be postmarked no later than the 15<sup>th</sup> of the month following the reporting period. If late, they will be subject to a \$25.00 late fee and a 1% interest fee per month until paid.
- Zero tax reports may be e-mailed to [MLCCfinancebeertax@michigan.gov](mailto:MLCCfinancebeertax@michigan.gov).
- You MUST use the name under which your business is licensed on all tax reporting documents, not your DBA (Doing Business As) name.
- You must use your MLCC LICENSE number on all documents, not your Business ID (BID) number or Federal ID number.

- You MUST submit a separate tax report and check for each type of product (beer, wine, and mixed spirit drink) that you manufacture and/or distribute.
- Please use the most current and accurate forms. Forms are posted on our website, <http://www.michigan.gov/lcc>, under the [Financial Management Division Forms section](#) of the Commission Forms webpage.
- Please do not convert all of the sizes on your Michigan Brewer or Micro Brewer Report of Sales to one size on your tax report. Please list the quantity for each pack size separately. The Michigan Beer Tax Report numbers and pack sizes must match the numbers and pack sizes on the Michigan Brewer or Micro Brewer's Monthly Report of Sales.
- Please remember, CIDER AND MEAD are WINE and MALT based products are BEER.
- Please DO NOT report and pay tax on non-alcoholic product, wholesale to wholesale sales, out of state sales, or military/Indian reservation sales.
- Please provide to the MLCC an email address for communications from the Commission.
- **SALES TO RETAILERS:** (Self Distributing) – If you self-distribute you must include each retailer's sales information on the Michigan Brewer or Micro Brewer Report of Sales. The retailer sales information must include the retailer's MLCC issued license number, the sales quantities, invoice number, date and pack sizes for each retailer.
- **SALES TO WHOLESALERS:** Please make sure to include the sales information for each wholesaler that is purchasing from your business. The wholesaler sales information must include the wholesaler's MLCC issued license number, the sales quantities, and pack sizes for each wholesaler.
- **SALES AT LICENSED PREMISES/TAPROOM:** Sales in your Tap Room or Keg rentals must be reported on the Michigan Brewer or Micro Brewer Report of Sales, as well as reported on the Michigan Beer Tax Report.
- **TAXES PAID BY A DESIGNATED WHOLESALER:** Pursuant to MCL 436.1409(2) a Brewer or Micro Brewer licensee may designate a Wholesaler licensee to pay the tax on beer the Brewer or Micro Brewer licensee sells to the Wholesale licensee.
- Pursuant to administrative rule R 436.1621(3), a Brewer or Micro Brewer licensee that chooses to designate a Wholesaler licensee to report and pay its beer taxes shall notify the Commission of its selection through electronic mail. The Commission and the Wholesaler licensee shall receive notification of the designation before April 1 and the designation shall be effective May 1. A Brewer

or Micro Brewer licensee who does not properly designate a Wholesaler licensee and notify the Commission of its selection shall be responsible for the submission of the Michigan Beer Tax Reports and payment of the beer tax.

- The Manufacturer Tax Designation Notification (LCC-3900) must be completed and electronically mailed by April 1. Once the Manufacturer Tax Designation Notification has been received by the Commission, you will be contacted by the MLCC Financial Management Division with the procedures.
- Once a Wholesaler has been designated, no changes can be made until May 1 of the following year.
- Pursuant to MCL 436.1409 and administrative rule R 436.1621, you may be eligible to receive a credit against future beer excise taxes in the amount of \$2.00 per barrel, if you produce fewer than 60,000 barrels per year. You may receive the credit for the first 30,000 barrels per year. The MLCC must receive a brief request by email or mail stating that you are applying for the \$2.00 per barrel credit. The request can be included with your December tax payment or sent to the MLCC any time after you have paid your December taxes each year. Your account must be in good standing and the MLCC must receive copies of the Federal Brewers Report of Operations form for the calendar year. The credit can only be given on tax-paid beer sales, not on production. You are not authorized to use the credit unless you have been issued a Barrel Credit Letter by the MLCC Financial Management Division.

If you have any questions regarding this information, please contact the MLCC Financial Management Division at [MLCCfinancebeertax@michigan.gov](mailto:MLCCfinancebeertax@michigan.gov).

The Michigan Liquor Control Commission does not process or collect Michigan sales tax and cannot advise on sales tax related questions. All sales tax questions should be directed to the Michigan Department of Treasury at 517-636-6925.

Latest Revision August 2020