



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

**Monthly Reporting Information for Outstate Sellers of Beer, Wine,
or Mixed Spirit Drink Licensees**

FORMS TO SUBMIT:

[LCC-3023 – Outstate Sellers Monthly Report](#)

Copies of invoices for all wholesale sales shipments

Outstate Sellers of Beer, Wine, or Mixed Spirit Drink licensees are no longer required to pay the excise tax, but must submit the Outstate Sellers Monthly Report (LCC-3023) along with all invoices for beer, wine, or mixed spirit drink sold to a Michigan Wholesale licensee.

- You **MUST** begin filing your forms from the effective date of your license, whether or not you have registered product with the MLCC.
- This report is for shipments to Michigan **WHOLESALE** licensees.
- Each type of product is to be submitted with a **separate** LCC-3023 report form and the appropriate box checked for the product type.
- A form is still required even if there are no sales transactions. Check the box indicating that there were no sales during the reporting period.
- There is no tax due with this form.
- 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.
- Reports must be filed on or before the 15th day of each month for the previous month's shipments.
- 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.
- Reports and invoices should be **sent by email** to one of the following email addresses based on the type of product for which you are reporting transactions:

BEER: MLCCFinanceBeerTax@michigan.gov

WINE: MLCCFinanceWineTax@michigan.gov

MIXED SPIRIT: MLCCFinanceMixedSpiritTax@michigan.gov

- Please provide to the MLCC an email address for communications from the Commission.

If you have any questions, please contact the MLCC at one of the email addresses above.

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.