



Michigan Department of Licensing and Regulatory Affairs  
Liquor Control Commission (MLCC)  
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**Excise Tax Reporting Information for Wholesaler Licensees  
for Beer, Wine, and Mixed Spirit Drink**

**FORMS TO SUBMIT:**

**[LCC-3803 - Michigan Beer Tax Report](#)**

**[LCC-3890 - Michigan Wine Tax Report](#)**

**[LC-MW-891 - Michigan Mixed Spirit Drink Tax Report](#)**

**[LC-155 – Wholesaler Report of Purchases](#)**

**FOR BEER** tax reporting, if you choose to use the tax rate per ounce (0.0015877) that is listed on the tax report form instead of the different tax rates listed on the tax report form, you must still show the individual pack size, the amount sold of the pack size, and then the conversion to ounces. Then, use the ounce tax rate to calculate the tax for each pack size.

**FOR WINE** tax reporting, you must show a breakdown of the different pack sizes and calculate the total liters for each pack size.

**FOR MIXED SPIRIT DRINK** tax reporting, you must show a breakdown of the different pack sizes and calculate the total liters for each pack size.

**FOR ALL** reporting:

- Tax forms and tax payments are due quarterly. These reports and payments must be postmarked no later than April 15th, July 15th, October 15<sup>th</sup>, and January 15th 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.
- Wholesaler Report of Purchases (LC-155) is due quarterly. These forms must be submitted by April 15th, July 15th, October 15th and January 15th. Monthly submissions are still acceptable, but not required.
- 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 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.
- You must submit sales reports that are legible and in a large enough font size to be easily readable. Please submit licensee sales reports that are sortable or that are already sorted by size. The sales reports **MUST** match your tax reports. Reports that we cannot use will be returned to you and **MUST** be revised and resubmitted. Excel spreadsheets are preferred for the sales reports.
- When submitting your sales reports, do **NOT** report beer, wine, and mixed spirit drink on the same spreadsheet. Each sales report **MUST** be sent separately to the correct mailbox. Failure to submit the sales reports separately will result in them being returned to you for you to separate the product types.
- Do **NOT** report sales from your purchases from Michigan Brewers, Micro Brewers, Michigan Wine Makers, Small Wine Makers, or Mixed Spirit Drink Manufacturers on your tax reports **UNLESS** you have been designated to pay the excise tax on the sales of the product that you have purchased from them.
- If you have been designated by a Michigan Brewer, Micro Brewer, Michigan Wine Maker, Small Wine Maker, or Mixed Spirit Drink Manufacturer to pay the excise tax, you will pay the excise tax on your SALES of these products. The MLCC and you, as the designated wholesaler, will receive notification of the designation before April 1 and the designation will be effective May 1. Changes to the designation request can be made by the Michigan Brewer, Micro Brewer, Michigan Wine Maker, Small Wine Maker, or Mixed Spirit Drink Manufacturer only once a year, by April 1.
- **FOR WINE** sales reports, you **MUST** separate the wine that is 16% or less alcohol by volume (ABV) from the wine over 16% ABV. Failure to do so will result in the report being sent back to you for you to separate the wine percentage categories.
- Your sales report must show the following:
  - Date of sale
  - Invoice number
  - Name and address of the customer
  - Name and description of product, including the pack size and ABV (for wine)
  - Supplier name
  - Bottle/case quantity
  - Price
- When sending in your tax payments, send a copy of each tax report and a **SEPARATE** check for each tax payment.
- Tax reports, payments and documentation must be postmarked no later than the 15th of the month following the reporting period. If late, they will be subject to a \$25.00 late fee and 1% interest fee per month until paid.

- **CIDER and MEAD** are reported as **WINE**.
- **Malt based** products are reported as **BEER**.
- Do **NOT** report **BITTERS** on your tax report or other documents.
- Do **NOT** pay tax on wholesale to wholesale transactions. Tax is to be paid only on sales to RETAIL licensees.
- Do not report or pay tax on product that you sell that was purchased from a Michigan wine maker or Michigan brewer. They pay the tax on that product when it is sold to you.
- Do not report and pay tax on non-alcoholic product, out-of-state sales, or sales to the military or an Indian reservation.
- If you have paid taxes on non-alcoholic product or on product from Michigan microbreweries or Michigan wineries, you may request a credit using the Claim for Recovery of Beer, Mixed Spirit Drink, or Wine Taxes (LCMW-811), which is located on our website. Upon verification, a credit letter will be issued to you.
- **EMAIL** your Wholesalers Report of Purchases along with your purchase invoices and sales reports to the appropriate mailbox listed below.
- Please remember, if you do not distribute Beer or Wine or Mixed Spirit Drink, you are still required to file a tax form in January of each year for each type of product. This form should state that you do not distribute that particular type of product.
- 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 provide to the MLCC an email address for communications from the Commission.

If you have any questions regarding this information or to submit tax reports, please contact the MLCC Financial Management Division at the appropriate email address:

[MLCCFinanceBeerTax@michigan.gov](mailto:MLCCFinanceBeerTax@michigan.gov)

[MLCCFinanceWineTax@michigan.gov](mailto:MLCCFinanceWineTax@michigan.gov)

[MLCCFinanceMixedSpiritTax@michigan.gov](mailto:MLCCFinanceMixedSpiritTax@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.

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