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

Manufacturer Tax Designation Notification (LCC-3900)

Part 1 - Licensee Information

Individuals, please state your legal name. Corporations or Limited Liability Companies, please state your name as it is filed with the State of Michigan Corporation Division.

MLCC Licensee Name:		MLCC License Number:
Address:	City, State & Zip Code:	
Phone:	Fax number:	Email:

Part 2 - Wholesale Licensee Designation

Pursuant to MCL 436.1301(8) a Wine Maker, Small Wine Maker, or Mixed Spirit Drink Manufacturer* licensee may designate a Wholesale licensee to pay the tax on wine or mixed spirit drink products the Wholesale licensee sells to retail licensees. Pursuant to MCL 436.1409(2) a Brewer or Micro Brewer licensee may designate a Wholesale licensee to pay the tax on beer the Wholesale licensee sells to retail licensees.

Pursuant to administrative rules R 436.1725(3) and R 436.1621(3), a Wine Maker, Small Wine Maker, Mixed Spirit Drink Manufacturer*, Brewer, or Micro Brewer licensee that chooses to designate a Wholesale licensee to report and pay its wine or beer taxes shall notify the Commission of its selection through electronic mail. The Commission and the Wholesale licensee shall receive notification of the designation before April 1 and the designation shall be effective May 1. A Wine Maker, Small Wine Maker, Mixed Spirit Drink Manufacturer, Brewer, or Micro Brewer licensee who does not properly designate a Wholesale licensee and notify the Commission of its selection shall be responsible for the submission of the wine, mixed spirit drink, or beer tax reports and payment of the wine, mixed spirit drink, or beer tax. **Pursuant to MCL 436.1109(6) a Mixed Spirit Drink Manufacturer license shall be treated as a wine manufacturer under administrative rules promulgated by the Commission.*

The licensee named in Part 1 designates the following Wholesale licensee to report and pay its ☐ Wine Tax ☐ Mixed Spirit Drink Tax ☐ Beer Tax:

Wholesale Licensee Name: _____ Wholesale License Number: _____

The licensee named in Part 1 designates the following Wholesale licensee to report and pay its ☐ Wine Tax ☐ Mixed Spirit Drink Tax ☐ Beer Tax:

Wholesale Licensee Name: _____ Wholesale License Number: _____

The licensee named in Part 1 designates the following Wholesale licensee to report and pay its ☐ Wine Tax ☐ Mixed Spirit Drink Tax ☐ Beer Tax:

Wholesale Licensee Name: _____ Wholesale License Number: _____

The licensee named in Part 1 designates the following Wholesale licensee to report and pay its ☐ Wine Tax ☐ Mixed Spirit Drink Tax ☐ Beer Tax:

Wholesale Licensee Name: _____ Wholesale License Number: _____

Part 3 - Licensee Signature

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 _____

- Email wine tax designation to **MLCCFinanceWineTax@michigan.gov**
- Email mixed spirit drink tax designation to **MLCCFinanceMixedSpiritTax@michigan.gov**
- Email beer tax designation to **MLCCFinanceBeerTax@michigan.gov**
- **MANUFACTURER MUST ALSO NOTIFY ANY WHOLESALE LICENSEE IT DESIGNATES TO PAY ITS TAXES**

For questions, contact the Financial Management Division at 517-284-6260

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