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

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 Micro Brewer, a Michigan Brewpub, or a Michigan Wholesaler who sells beer in Michigan. A Michigan Brewer or Michigan Micro Brewer may designate a Michigan Wholesale licensee as the taxpayer. However, the Michigan Brewer and Michigan Micro Brewer 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 begin filing: Tax reports are required to be filed from the date the license is issued, whether or not any product has been registered and approved.

When to file and what to include:
Michigan Brewers and Michigan Micro Brewers must file on a quarterly basis, no later than April 15, July 15, October 15, and January 15, whether or not any transactions have occurred. Michigan Brewers and Michigan Micro Brewers must submit, in addition to the tax report, the Michigan Brewer or Micro Brewer Report of Sales, and a copy of the monthly or quarterly Brewers Report of Operations form (TTB F 5130.9). Monthly filing will be accepted, but is not required.

Michigan Wholesalers must file on a quarterly basis, no later than April 15, July 15, October 15, and January 15, whether or not any transactions have occurred. Michigan Wholesalers must submit, along with the tax report, actual copies of their sales invoices or, as an alternative, an Excel spreadsheet that contains all of the sales information from the individual invoices. The spreadsheet must be sortable.

Michigan Brewpubs must file on a quarterly basis no later than April 15th, July 15th, October 15th, and January 15th, whether or not any transactions have occurred. Michigan Brewpubs must include a copy of their Quarterly Brewer's Report of Operations form (TTB F 5130.26). A Brewpub licensee that is not required to file federal taxes quarterly because it does not reasonably expect to pay more than $1,000.00 does not need to submit a Quarterly Brewer's Report of Operations form with each quarterly Michigan Beer Tax Report, but must submit the annual federal report form with its 4th quarter Michigan Beer Tax Report.

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 reporting period 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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Michigan Beer Tax Report (LCC-3803)

MLCC Licensee Name:	MLCC License Number:	Reporting Period & 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*	*Total Ounces*	*Prorated Tax Rate*	*Tax Due*
Barrel		[redacted]	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.			.0015877	
Case - 12/12 oz.			.0015877	
Case - 12/22 oz.			.0015877	
Case - 12/23.5 oz.			.0015877	
Case - 12/24 oz.			.0015877	
Case - 12/32 oz.			.0015877	
Case - 12/40oz.			.0015877	
Case - 15/16 oz.			.0015877	
Case - 15/22 oz.			.0015877	
Case - 15/24 oz.			.0015877	
Case - 15/25 oz.			.0015877	
Case - 18/12 oz.			.0015877	
Case - 18/16 oz.			.0015877	
Case - 20/12 oz.			.0015877	
			Subtotal A:	

Pack Size	*Quantity Sold*	*Total Ounces*	*Prorated Tax Rate*	*Tax Due*
Case - 20/16 oz.			.0015877	
Case - 20/16.9 oz.			.0015877	
Case - 24/7 oz.			.0015877	
Case - 24/8 oz.			.0015877	
Case - 24/11.2 oz.			.0015877	
Case - 24/11.5 oz.			.0015877	
Case - 24/12 oz.			.0015877	
Case - 24/16 oz.			.0015877	
Case - 24/16.9 oz.			.0015877	
Case - 30/12 oz.			.0015877	
			.0015877	
			.0015877	
			.0015877	
			.0015877	
			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:	
Late Fee Penalty *(MLCC Fee Code 4027)*:	
Shortage/Add'l Taxes *(MLCC Fee Code 4022)*:	
Total Payment Due:	

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

DUE DATE: The 15th of the month following the reporting period being reported. This report must be filed each quarter 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.

☐ Brewpub licensees: Check box if brewpub licensee is not required to submit a federal Quarterly Brewer's Report of Operations form and is not submitting it with this report. Licensee must submit the annual federal report with 4th quarter Michigan Beer Tax Report.

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:	Reporting Period & Year:

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

Pack Size	*Quantity Sold*	*Total Ounces*	*Prorated Tax Rate*	*Tax Due*	*Pack Size*	*Quantity Sold*	*Total Ounces*	*Prorated Tax Rate*	*Tax Due*
			.0015877					.0015877	
			.0015877					.0015877	
			.0015877					.0015877	
			.0015877					.0015877	
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			.0015877					.0015877	
			.0015877					.0015877	
			Subtotal A:					Subtotal B:	
								Total of Subtotal A & B for Additional Page 1:	

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

Business Name:	License Number:	Reporting Period & Year:

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

Pack Size	*Quantity Sold*	*Total Ounces*	*Prorated Tax Rate*	*Tax Due*
			.0015877	
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			.0015877	
			Subtotal A:	

Pack Size	*Quantity Sold*	*Total Ounces*	*Prorated Tax Rate*	*Tax Due*
			.0015877	
			.0015877	
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			.0015877	
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			.0015877	
			Subtotal B:	
			Total of Subtotal A & B for Additional Page 2:	

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