



Michigan Department of Licensing and Regulatory Affairs  
 Liquor Control Commission (MLCC)  
 Constitution Hall - 525 W. Allegan, Lansing, MI 48933  
 Mailing address: P.O. Box 30005, Lansing, MI 48909  
 Toll-Free: 866-813-0011 - [www.michigan.gov/lcc](http://www.michigan.gov/lcc)

### Michigan Small Distiller Monthly Tax Report (LC-804)

|                |             |                         |               |
|----------------|-------------|-------------------------|---------------|
| Business Name: |             | License Number:         | Month & Year: |
| Address:       |             | City, State & Zip Code: |               |
| Phone:         | Fax number: | Email:                  |               |

**Check here if no self-distributed sales this reporting period. If you had self-distributed sales, complete the Michigan Small Distiller Self-Distribution Monthly Report of Sales (LCC-820).**

**Instructions:**

1. Enter the MLCC Code Number in Column 1.
2. Enter the description and size of each product separately in Column 2.
3. Enter the number of bottles of each MLCC code of liquor sold for a month in Column 3.
4. Enter the tax rate provided by the State of Michigan for that size of bottle in Column 4. See the Small Distiller/Distilled Spirits Tax Rate Schedule provided to you by the MLCC or contact the MLCC at 517-284-6260 for this information.
5. Calculate the tax amount by multiplying the amounts in Columns 3 and 4 and entering the result in Column 5.
6. Add all the amounts in Column 5 and enter the Total Payment Due at the bottom of Column 5.
7. Make check payable to **State of Michigan/MLCC**. Please write license number on check.
8. If applicable, complete the Michigan Small Distiller Self-Distribution Monthly Report of Sales (LCC-820).
9. Mail check and this report and the LCC-820 report (if applicable) to address at the top of this form.

| 1. MLCC Code Number | 2. Description & Size | 3. Number of Bottles | 4. Tax Rate Per Bottle | 5. Tax Due |
|---------------------|-----------------------|----------------------|------------------------|------------|
|                     |                       |                      |                        |            |
|                     |                       |                      |                        |            |
|                     |                       |                      |                        |            |
|                     |                       |                      |                        |            |
|                     |                       |                      |                        |            |
|                     |                       |                      |                        |            |

*If necessary, use additional pages to calculate tax on additional items.*

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.

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

|   |  |
|---|--|
| Transfer total tax from additional pages to this box: |  |
| Less MLCC Authorized Credit:                          |  |
| Shortage/Additional Taxes:                            |  |
| Subtotal (MLCC Fee Code 4025):                        |  |
| Penalty Payment(s) (MLCC Fee Code 4027):              |  |
| <b>Total Payment Due:</b>                             |  |

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

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





