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 Wine Tax Report (LCC-3890) Instructions

The attached LCC-3890 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 winery that sells wine in Michigan, a Michigan wholesaler that sells wine in Michigan, Michigan licensed direct shippers, and out-of-state licensed direct shipper licensees. A Michigan winery may designate a Michigan wholesale licensee as the taxpayer. However, the Michigan winery must still file wine tax reports and pay the taxes due for all wine sold or consumed at the licensed winery locations.

When to begin filing: Tax reports are required to be filed from the date that the license is issued, whether or not any product has been registered and approved.

When to file: Michigan wineries, Michigan Direct Shippers, and Michigan wholesalers 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. Monthly filing is acceptable, but not required.

What to include: Direct Shipper licensees must submit, along with the tax report, copies of all invoices for shipments to consumers in Michigan. ShipCompliant reports are acceptable instead of individual invoices. If there are no shipments to report, please check the box on the tax form to indicate that there were no direct-to-consumer shipments during the reporting period.

Michigan wineries must submit, in addition to the tax report, the Michigan Wine Maker or Small Wine Maker's Report of Sales (LCC-3860) and a copy of the monthly, quarterly, or annual Report of Wine Premises Operations form (TTB F 5120.17).

Michigan wholesalers must submit, along with the tax report, copies of all invoices for wine sold in Michigan or, in the alternative, an Excel spreadsheet that contains all of the sales information from the individual invoices. This spreadsheet must be sortable.

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 sold in the column under the correct percentage of alcoholic content by volume.

Use the blank boxes for pack sizes and liters/cases that are not preprinted on the form. Enter the liters per case and the number of cases sold in the columns under the correct percentage of alcoholic content by volume . The tax rate for wine with 16% alcohol by volume or less is $0.135 per liter. The tax rate for wine with more than 16% alcohol by volume is $0.20 per liter. 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 **MLCCfinancewinetax@michigan.gov** or call 517-284-6260.

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Michigan Wine Tax Report (LCC-3890)

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

☐ **Check here if licensee had no direct-to-consumer shipments this reporting period.**

Case/Liter Tally Pack Size	Liters Per Case	16% Alcohol or Less (Tax=$0.135/liter) # of Cases	16% Alcohol or Less (Tax=$0.135/liter) Total Liters	More than 16% Alcohol (Tax=$0.20/liter) # of Cases	More than 16% Alcohol (Tax=$0.20/liter) Total Liters
4/5 Liter					
4/4 Liter					
4/3 Liter					
6/1.5 Liter					
12/1 Liter					
12/750 mL					
6/750 mL					
24/375 mL					
12/375 mL					
24/12 oz (355 mL)					
48/187 mL					
24/187 mL					
		Subtotal A:		Subtotal B:	

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

Subtotal A Liters:		16% Alcohol or Less Tax Due
+ Additional Page(s) Subtotal A Liters:		
x $0.135 per Liter Tax Rate =		

Subtotal B Liters:		More Than 16% Alcohol Tax Due
+ Additional Page(s) Subtotal B Liters:		
x $0.20 per Liter Tax Rate =		

Total of Taxes Due:	
Less MLCC Authorized Credit:	
Shortage/Additional Taxes:	
Subtotal *(MLCC Fee Code 4024)*:	
Penalty Payment(s) *(MLCC Fee Code 4027)*:	
Total Payment Due:	

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 following the reporting period will be subject to a $25.00 late charge and 1% interest.

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 _____

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

Michigan Wine Tax Report (LCC-3890) - Additional Page 1 (Use If Necessary)

MLCC Licensee Name:	MLCC License Number:	Reporting Period & Year:

Case/Liter Tally Pack Size	Liters Per Case

16% Alcohol or Less (Tax=$0.135/liter)	
# of Cases	Total Liters
Subtotal A:	

More than 16% Alcohol (Tax=$0.20/liter)	
# of Cases	Total Liters
Subtotal B:	

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Michigan Wine Tax Report (LCC-3890) - Additional Page 2 (Use If Necessary)

MLCC Licensee Name:	MLCC License Number:	Reporting Period & Year:

Case/Liter Tally Pack Size	Liters Per Case	16% Alcohol or Less (Tax=$0.135/liter)		More than 16% Alcohol (Tax=$0.20/liter)	
		# of Cases	Total Liters	# of Cases	Total Liters
		Subtotal A:		Subtotal B:	

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