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

Outstate Self-Distributor Beer Tax Report (LCC-825) Instructions

The attached LCC-825 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: An out-of-state entity that is the equivalent of a Michigan Micro Brewer licensee and has been issued an Outstate Self-Distributor license and complies with the requirements for beer deliveries to Michigan retailers under that license.

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: Outstate Self-Distributor 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: Outstate Self-Distributor must submit, along with the tax report, the Outstate Self-Distributor Report of Beer Sales (LCC-826). The Outstate Self-Distributor Report of Beer Sales (LLC-826) can be omitted IF the box on the tax form is checked indicating that there were no self-distributed sales for the reporting period. All out-of-state sales, total barrels only, during the reporting period must be recorded on the tax form, whether you had sales in Michigan or not.

Restrictions: An Outstate Self-Distributor cannot have combined beer sales from all of its locations that exceed 2,000 barrels in a calendar year (excluding beer sold to consumers at the licensed premises).

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 517-284-6260

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Outstate Self-Distributor Beer Tax Report (LCC-825)

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

☐ **Check here if licensee had no self-distributed sales this reporting period.** (Tax = $6.30 per barrel or $.0015877 per ounce)

Total out-of-state beer sales during the reporting period (listed in barrels only):

Pack Size	*Quantity Sold*	*Total Ounces*	*Prorated Tax Rate*	*Tax Due*
Barrel			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.

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.

Outstate Self-Distributor Beer Tax Report (LCC-825) - Additional Page 1 (Use If Necessary)

MLCC Licensee Name:	MLCC 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	
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			.0015877					.0015877	
			Subtotal A:					Subtotal B:	
								Total of Subtotal A & B for Additional Page 1:	

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Outstate Self-Distributor Beer Tax Report (LCC-825) - Additional Page 2 (Use If Necessary)

MLCC Licensee Name:	MLCC 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	
			Subtotal B:	
			Total of Subtotal A & B for Additional Page 2:	

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