



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](http://www.michigan.gov/lcc)

**Outstate Self-Distributor Mixed Spirit Drink Tax Report (LCC-827)**

MLCC Licensee Name:		MLCC License Number:	Reporting Period & 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 Outstate Self-Distributor Mixed Spirit Drink Report of Sales (LCC-828).**

**Total out-of-state mixed spirit drink sales during the reporting period (listed in gallons only):**

- Instructions:
- 1. Locate the appropriate pack size and enter total cases sold under "Total Cases" column.
  - 2. Use the blank boxes for descriptions of and liters per case for pack sizes that are not preprinted on the form. The liters per case amount should be calculated to two places to the right of the decimal point (e.g. 10.75).
  - 3. Attach all invoices and supporting documents.
  - 4. If applicable, complete and attach the Outstate Self-Distributor Mixed Spirit Drink Report of Sales (LCC-828).
  - 5. Record the total out-of-state mixed spirit drink sales (listed in gallons only) during the reporting period, whether or not there were any sales in Michigan. Total combined spirits sales for the calendar year cannot exceed 31,000 gallons.
  - 6. Sign and date the form.
  - 7. Pay the total due calculated. Make checks payable to **State of Michigan/MLCC**.
  - 8. For questions, please call 517-284-6260.

Pack Size	Liters Per Case	Number of Cases	Total Liters	Pack Size	Liters Per Case	Number of Cases	Total Liters
24/200 mL							
24/355 mL							
24/375 mL							
12/750 mL							
12/1 Liter							
6/1.75 Liters							
Subtotal A:				Subtotal B:			

Total Liters (Subtotal A + Subtotal B):		X \$0.30 Tax =	
Less MLCC Authorized Credit:			
Penalty Payment(s) (MLCC Fee Code 4027):			
<b>Total Payment Due:</b>			

When calculating the tax owed, enter the amount of any MLCC authorized credits to be subtracted . Taxpayers must have MLCC approval prior to taking a credit on the tax report. Enter any penalties that you owe.

**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.**

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.