



Michigan Department of Licensing and Regulatory Affairs
Liquor Control Commission (MLCC)
Constitution Hall – 525 W. Allegan, Lansing, MI 48933
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Toll Free 866-813-0011 – www.michigan.gov/lcc

Reporting Information for Outstate Self-Distributors of Beer, Wine, or Mixed Spirit Drink Licensees

FORMS TO SUBMIT:

LCC-825 – Outstate Self-Distributor Beer Tax Report
LCC-826 – Outstate Self-Distributor Report of Beer Sales, if applicable
LCC-823 – Outstate Self-Distributor Wine Tax Report
LCC-824 – Outstate Self-Distributor Report of Wine Sales, if applicable
LCC-827 – Outstate Self-Distributor Mixed Spirit Drink Tax Report
LCC-828 – Outstate Self-Distributor Mixed Spirit Drink Report of Sales, if applicable

FOR BEER tax reporting, if you choose to use the tax rate per ounce (0.0015877) that is listed on the tax report form instead of the different tax rates listed on the tax report form, you must still show the individual pack size, the amount sold of the pack size, and then the conversion to ounces. Then, use the ounce tax rate to calculate the tax for each pack size.

FOR WINE tax reporting, you must show a breakdown of the different pack sizes and calculate the total liters for each pack size.

FOR MIXED SPIRIT DRINK tax reporting, you must show a breakdown of the different pack sizes and calculate the total liters for each pack size.

FOR ALL reporting:

- Tax forms and tax payments are due quarterly, whether or not you had any sales during the reporting period to Michigan retailers. These reports and payments must be postmarked no later than April 15th, July 15th, October 15th, and January 15th to avoid late fees and interest. Monthly submissions are acceptable, but not required.
- Separate tax forms are to be completed for each type of product that you sell.
- If you did NOT have any sales during the reporting period, please check the box indicating there were not sales.
- If there were no sales, you do not need to submit the sales forms (LCC-826 for beer, LCC-823 for wine, or LCC-828 for mixed spirit drink). These sales forms ONLY need to be completed and submitted if there were sales during the reporting period.

The tax forms, however, ARE due quarterly whether or not there were any sales.

- If you have self-distributed sales to Michigan Retailers, you will need to itemize those sales on the sales forms (LCC-826, LCC-823, and/or LCC-828) and submit along with your tax report. You will need to include:
 - Retailer Name and MLCC license number
 - Invoice number
 - Invoice Date
 - Quantities of each pack size/unit sold
- For WINE sales, you must complete a separate Outstate Self-Distributor Report of Wine Sales (LCC-823) for your wine that is at or below 16% ABV and your wine over 16% ABV. Please check the appropriate box at the top of each form.
- You will then report those total quantities sold on the tax forms.
- You are required to record your total out-of-state sales to retailers each month, whether or not you had any sales to Michigan retailers. Your total sales, Michigan and out-of-state sales from all locations, cannot exceed in a calendar year:
 - Wine – cannot exceed 50,000 gallons
 - Beer – cannot exceed 2,000 barrels
 - MSD – cannot exceed 31,000 gallons
- We do NOT accept online submission of tax reports or tax payments for the excise tax. All payments and forms must be mailed to the mailing address provided on the tax form.
- You MUST begin filing your forms from the effective date of your license, whether or not you have registered product with the MLCC.
- You MUST use the name under which your business is licensed on all tax reporting documents, not your DBA (Doing Business As) name.
- You MUST use your MLCC LICENSE number on all documents, not your Business ID (BID) number.
- When sending in your tax payments, send a copy of each tax report and a SEPARATE check for each tax payment.
- Tax reports, payments and documentation must be postmarked no later than the 15th of the month following the reporting period. If late, they will be subject to a \$25.00 late fee and 1% interest fee per month until paid.

- **CIDER and MEAD** are reported as **WINE**.
- **Malt based** products are reported as **BEER**.
- Do **NOT** report **BITTERS** on your tax report or other documents.
- Please remember, if you do not distribute Beer or Wine or Mixed Spirit Drink, you are still required to file a tax form in January of each year for each type of product. This form should state that you do not distribute that particular type of product. This form will be held on file for the calendar and exempts you from filing quarterly tax forms for product that you do not sell.
- Please use the most current and accurate forms. Forms are posted on our website, <http://www.michigan.gov/lcc>, under the Financial Management Division Forms section of the Commission Forms webpage.
- Please provide to the MLCC an email address for communications from the Commission.

If you have any questions regarding this information or to submit tax reports, please contact the MLCC Financial Management Division at the appropriate email address:

MLCCFinanceBeerTax@michigan.gov

MLCCFinanceWineTax@michigan.gov

MLCCFinanceMixedSpiritTax@michigan.gov

The Michigan Liquor Control Commission does not process or collect Michigan sales tax and cannot advise on sales tax related questions. All sales tax questions should be directed to the Michigan Department of Treasury at 517-636-6925.

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