



Michigan Department of Licensing and Regulatory Affairs  
Liquor Control Commission (MLCC)  
Mailing Address: PO Box 30005, Lansing, MI 48909  
Toll Free 866-813-0011 – [www.michigan.gov/lcc](http://www.michigan.gov/lcc)

## **Reporting Information for Michigan Small Distiller Licensees**

### **FORMS TO SUBMIT:**

**LC-804 – Michigan Small Distiller Monthly Tax Report**

**LCC-820 – Michigan Small Distiller Self-Distribution Monthly Report of Sales, if applicable**

- Tax forms are due once your product is registered with the MLCC through the E-quote system.
- Once your product is registered, you will receive from the MLCC, a Small Distiller/Distilled Spirit Tax Rate Schedule that will provide you with your tax rates per bottle for each of your registered products, along with a letter that will notify you of the due date for your first tax report.
- You will receive a new tax rate schedule every time there is a change to your product line.
- You will use the tax rate schedule to calculate the tax due on all sales at your location(s), all products used for samples and tastings, AND all self-distributed sales to Michigan retailers.
- If you have self-distributed sales to Michigan Retailers, you will need to itemize those sales on the Michigan Small Distiller Self-Distribution Monthly Report of Sales (LCC-820) and submit along with your tax report. You will need to include:
  - Retailer Name and MLCC license number
  - Invoice number
  - Invoice Date
  - MLCC product code for each product sold to each retailer
  - Description of product including bottle size
  - Number of bottles sold
- The totals from all Self-Distributed sales reported on the LCC-820 and all of your on-premises sales and samples will be reported on the Michigan Small Distiller Monthly Tax Report (LC-804).
- Self-Distributed sales cannot exceed 3,000 gallons to retailers, both in Michigan and other states, in a calendar year.
- If you did NOT have any self-distributed sales during the reporting period, check the box on the tax form indicating that there were no self-distributed sales. You will then

only have to submit the Michigan Small Distiller Monthly Tax Report (LC-804).

- Tax forms and tax payments are due monthly, whether or not you had any sales during the reporting period. These reports and payments must be postmarked no later than the 15<sup>th</sup> of the month following the reporting period.
- A separate tax form must be completed for each Small Distiller license and Tasting Room license that you have.
- Tax forms and payments postmarked after the 15<sup>th</sup> of the month following the reporting period, will be subject to a \$25.00 late fee and 1% interest fee per month until paid.
- 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.
- 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](mailto:MLCCFinanceBeerTax@michigan.gov)

[MLCCFinanceWineTax@michigan.gov](mailto:MLCCFinanceWineTax@michigan.gov)

[MLCCFinanceMixedSpiritTax@michigan.gov](mailto: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.

Latest Revision September 2021