



Michigan Department of Licensing and Regulatory Affairs  
Liquor Control Commission (MLCC)  
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## **Excise Tax Reporting Information for Mixed Spirit Drink Manufacturer Licensees**

### **FORMS TO SUBMIT:**

**[LC-MW-891 Michigan Mixed Spirit Drink Tax Report](#)**

**[LCC-3861 Michigan Mixed Spirit Drink Manufacturer Report of Sales](#)**

### **Requirements:**

- Tax forms and tax payments are due quarterly. These reports and payments must be postmarked no later than April 15<sup>th</sup>, July 15<sup>th</sup>, October 15<sup>th</sup>, and January 15<sup>th</sup> to avoid late fees and interest. Monthly submissions are acceptable, but not required.
- You are responsible for paying the tax on ALL sales. This includes sales to MLCC licensed wholesalers, MLCC licensed retailers, and all on premise sales, including product used for tastings or samples.
- We do NOT accept online submission of tax payments for the excise tax. All payments with tax report must be mailed to the mailing address provided on the tax form.
- Zero reports may be e-mailed to: [MLCCFinanceMixedSpiritTax@michigan.gov](mailto:MLCCFinanceMixedSpiritTax@michigan.gov)
- We do not have a set minimum for tax payments. Any tax amount due must be submitted with your tax report.
- You MUST begin filing your forms from the effective date of your license, whether or not you have registered product with the MLCC.
- If you have self-distributed sales to retailers, you must itemize those sales on the Michigan Mixed Spirit Drink Manufacturer Report of Sales (LCC-3861). This includes:
  - Retailer Name and MLCC license number
  - Invoice number
  - Invoice Date
  - Case quantities sold for each pack size
- If you do **NOT** have self-distributed sales to retailers during the reporting period, check the box on the tax form indicating that there were no self-distributed retail sales.
- 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.
- You must complete and file your Michigan Mixed Spirit Drink Tax Report and Michigan Mixed Spirit Drink Manufacturer Report of Sales every reporting period, whether or not you had any transactions.
- You may designate a wholesaler to pay the tax on your product. To do so, you must complete the Manufacturer Tax Designation Notification form (LCC-3900). Submit a completed copy of this form to the MLCC via electronic mail. You must, also, provide a completed copy of this form to the designated wholesaler. The MLCC and the designated wholesaler MUST receive notification of the designation before April 1 and will be effective May 1. Changes to the designation request can be made only once a year, by April 1.
- If you designate a wholesaler to pay the excise tax on your product that they sell, you are still required to file the forms to report and pay the tax on your retail and tasting room sales.
- Tax reports, payments and documentation must be postmarked no later than the 15<sup>th</sup> of the month following the reporting period. If late, they will be subject to a \$25 late fee and 1% interest fee per month until paid.
- Do NOT combine all different pack size amounts together. Each pack size must be reported separately, indicating total quantity and total liters for each.
- You can report in the glass, bottle, keg, or case sizes that you sell. Use any blank space on either form to add a size not preprinted on the forms or replace any of the preprinted sizes on the forms to the sizes that you sell.
- Please do not report and pay tax on non-alcoholic product, out of state sales, or sales to military/Indian reservations.
- Please remember that CIDER and MEAD are WINE products.
- Please use the most current and accurate forms. Forms are posted on our website, [www.michigan.gov/lcc](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, please contact the MLCC Financial Management Division at [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.