



Michigan Department of Licensing and Regulatory Affairs  
 Liquor Control Commission (MLCC)  
 Constitution Hall - 525 W. Allegan, Lansing, MI 48933  
 Mailing address: P.O. Box 30005, Lansing, MI 48909  
 Toll-Free: 866-813-0011 - [www.michigan.gov/lcc](http://www.michigan.gov/lcc)

### Manufacturer Tax Designation Notification (LCC-3900)

#### Part 1 - Licensee Information

Individuals, please state your legal name. Corporations or Limited Liability Companies, please state your name as it is filed with the State of Michigan Corporation Division.

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

#### Part 2 - Wholesale Licensee Designation

Pursuant to MCL 436.1301(8) a Wine Maker, Small Wine Maker, or Mixed Spirit Drink Manufacturer\* licensee may designate a Wholesale licensee to pay the tax on wine or mixed spirit drink products the Wholesale licensee sells to retail licensees. Pursuant to MCL 436.1409(2) a Brewer or Micro Brewer licensee may designate a Wholesale licensee to pay the tax on beer the Wholesale licensee sells to retail licensees.

Pursuant to administrative rules R 436.1725(3) and R 436.1621(3), a Wine Maker, Small Wine Maker, Mixed Spirit Drink Manufacturer\*, Brewer, or Micro Brewer licensee that chooses to designate a Wholesale licensee to report and pay its wine or beer taxes shall notify the Commission of its selection through electronic mail. The Commission and the Wholesale licensee shall receive notification of the designation before April 1 and the designation shall be effective May 1. A Wine Maker, Small Wine Maker, Mixed Spirit Drink Manufacturer, Brewer, or Micro Brewer licensee who does not properly designate a Wholesale licensee and notify the Commission of its selection shall be responsible for the submission of the wine, mixed spirit drink, or beer tax reports and payment of the wine, mixed spirit drink, or beer tax. *\*Pursuant to MCL 436.1109(6) a Mixed Spirit Drink Manufacturer license shall be treated as a wine manufacturer under administrative rules promulgated by the Commission.*

The licensee named in Part 1 designates the following Wholesale licensee to report and pay its  Wine Tax  Mixed Spirit Drink Tax  Beer Tax:

Wholesale Licensee Name:  Wholesale License Number:

The licensee named in Part 1 designates the following Wholesale licensee to report and pay its  Wine Tax  Mixed Spirit Drink Tax  Beer Tax:

Wholesale Licensee Name:  Wholesale License Number:

The licensee named in Part 1 designates the following Wholesale licensee to report and pay its  Wine Tax  Mixed Spirit Drink Tax  Beer Tax:

Wholesale Licensee Name:  Wholesale License Number:

The licensee named in Part 1 designates the following Wholesale licensee to report and pay its  Wine Tax  Mixed Spirit Drink Tax  Beer Tax:

Wholesale Licensee Name:  Wholesale License Number:

#### Part 3 - Licensee Signature

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

- Email wine tax designation to **MLCCFinanceWineTax@michigan.gov**
- Email mixed spirit drink tax designation to **MLCCFinanceMixedSpiritTax@michigan.gov**
- Email beer tax designation to **MLCCFinanceBeerTax@michigan.gov**
- **MANUFACTURER MUST ALSO NOTIFY ANY WHOLESALE LICENSEE IT DESIGNATES TO PAY ITS TAXES**

For questions, contact the Financial Management Division at 517-284-6260