



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

Excise Tax Reporting Information for Brewpub Licensees

FORMS TO SUBMIT:

LCC-3803 - Michigan Beer Tax Report

ATF-5130 - Brewer's Report of Operation

Requirements:

- Tax reports, payments, and documentation must be postmarked no later than the 15th of the month following the quarter for which they are due. The due dates are April 15th, July 15th, October 15th, and January 15th. If late, they will be subject to a \$25.00 late fee and 1% interest per month until paid.
- Zero tax reports may be e-mailed to the email address below.
- 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 or Federal ID 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.
- You must include a copy of your federal Brewers Report of Operations each quarter with your Michigan Beer Tax report. A brewpub licensee that is not required to file federal taxes quarterly because it does not reasonably expect to pay more than \$1,000.00 does not need to submit a Quarterly Brewer's Report of Operations with each quarterly Michigan Beer Tax Report, but must submit the annual federal report form with its 4th quarter Michigan Beer Tax Report.
- You must complete and file a Michigan Beer Tax Report even if you have no sales for a quarter.
- Taxes must only be paid on beer sales, not on production.
- Please provide to the MLCC an email address for communications from the Commission.
- Pursuant to MCL 436.1409 and administrative rule R 436.1621, you may be eligible to receive a credit or refund against future beer excise taxes in the amount of \$2.00 per barrel, if you produce fewer than 50,000 barrels per year. You may

receive the credit or refund for the first 30,000 barrels per year. The MLCC must receive a brief request by email or mail stating that you are applying for the \$2.00 per barrel credit or refund. The request can be included with your December tax payment or sent to the MLCC any time after you have paid your December taxes each year. Your account must be in good standing and the MLCC must receive copies of the Federal Brewers Report of Operations form for the calendar year. The credit can only be given on tax-paid beer sales, not on production. You are not authorized to use the credit unless you have been issued a Barrel Credit Letter by the MLCC Financial Management Division.

If you have any questions regarding this information, please contact the MLCC Financial Management Division at MLCCfinancebeertax@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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