



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

**Excise Tax Reporting Information for Out-of-State Direct
Shipper Licensees**

FORMS TO SUBMIT:

[LCC-3890 - Michigan Wine Tax Report](#)

Include copies of all direct to consumer shipping invoices. ShipCompliant reports or a similar report are acceptable

Requirements:

- 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.
- You must complete and file the tax report on a quarterly basis, whether or not you had any shipments during the reporting period. The due dates are April 15th, July 15th, October 15th, and January 15th.
- If there were no shipments during the reporting period, check the box on the form to indicate no sales.
- We do **NOT** accept online submission of tax forms or tax payments for the excise tax. All payments and forms must be mailed to the mailing address provided on the tax form.
- We do not have a set minimum for tax payments. Any tax amount due must be submitted with your tax report.
- You must provide either copies of the sales invoices or a report (ShipCompliant or similar style) that contains all of the information that would be provided on an invoice. This includes the following:
 - date of shipment
 - invoice number

- name and address of recipient
 - name and description of wine including alcohol by volume (ABV)
 - bottle size
 - bottle quantity
 - price of product
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- Please do not combine all different pack size amounts together. Each pack size must be reported separately indicating total quantity and total liters.
 - 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 late fee and a 1% interest fee per month until paid.
 - You must report and pay taxes on all direct sales to Michigan consumers.
 - Zero reports may be e-mailed to MLCCfinancewinetax@michigan.gov.
 - 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, please contact the MLCC Financial Management Division at MLCCfinancewinetax@michigan.gov.

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

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