



Michigan Department of Licensing and Regulatory Affairs
Liquor Control Commission (MLCC)
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Excise Tax Reporting Information for Michigan Wine Maker or Small Wine Maker Licensees with Direct Shipper License

FORMS TO SUBMIT:

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

[LCC-3860 – Michigan Wine Maker or Small Wine Maker’s Report of Sales](#)

TTB F 5120.17 - Report of Wine Premises Operations, filed monthly, quarterly, or annually, as applicable

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

Requirements:

- Tax forms and tax payments are due quarterly. These reports and payments must be postmarked no later than April 15th, July 15th, October 15th, January 15th 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 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 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 submit a separate report and check for each type of product (beer, wine, and mixed spirit) that you manufacture and/or distribute.

- You must complete and file your wine tax report and Michigan Wine Maker or Small Wine Maker's Report of Sales every reporting period, whether or not you had any transactions.
- You need to complete a separate copy of the Michigan Wine Maker or Small Wine Maker Report of Sales (LCC-3860) for wine at or below 16% ABV and wine over 16% ABV. Check the appropriate box at the top of the form.
- You must file a copy of your monthly, quarterly or annual Report of Wine Premises Operations form (TTB F 5120.17), as applicable
- 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 the designation 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 the product it purchases from you that it sells, you are still required to file the quarterly forms to report and pay the tax on your retail and tasting room sales.
- When filing your tax report you will have three options:
 - If you had direct to consumer shipments, you will need to submit copies of invoices for each of those shipments or create a spreadsheet/report that would contain all of the information that would be provided on an invoice. This includes:
 - 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
 - If you did NOT have any direct-to-consumer shipments during the reporting period, check the box on the form to indicate that there were not direct to consumer shipments.
 - You may continue to submit a second tax report showing only your direct-to-consumer shipments along with the supporting invoices/documentation or by checking the box on the form to indicate that there were no direct-to-consumer shipments.
- 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 \$25.00 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.
- 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. All sales tax questions should be directed to the Michigan Department of Treasury at 517-636-6925.

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