



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

Reporting Information for Outstate Self-Distributors of Spirits Licensees

FORMS TO SUBMIT:

[LCC-821 – Outstate Self-Distributor Monthly Spirits Tax Report](#)

[LCC-822 – Outstate Self-Distributor Monthly Report of Spirit Sales](#), if applicable

- Tax forms are due once your product is registered with the MLCC through the E-quote system.
- Once your product is registered, you will receive from the MLCC, a Small Distiller/Distilled Spirit Tax Rate Schedule that will provide you with your tax rates per bottle for each of your registered product, along with a letter that will notify you of the due date for your first tax report.
- You will receive a new tax rate schedule every time there is a change to your product line.
- You will use the tax rate schedule to calculate the tax due on all sales to Michigan retailers.
- If you have self-distributed sales to Michigan Retailers, you will need to itemize those sales on the Michigan Small Distiller Self-Distribution Monthly Report of Sales (LCC-820) and submit along with your tax report. You will need to include:
 - Retailer Name and MLCC license number
 - Invoice number
 - Invoice Date
 - MLCC product code for each product sold to each retailer
 - Description of product including bottle size
 - Number of bottles sold
- You will report total quantities sold by product code on the Outstate Self-Distributor Monthly Spirits Tax Report (LCC-821).
- Self-distributed sales cannot exceed 3,000 gallons to retailers, both in Michigan and other states, in a calendar year.

- If you did NOT have any self-distributed sales during the reporting period, check the box on the tax form indicating that there were no self-distributed sales. You will then only have to submit the Outstate Self-Distributor Monthly Spirits Tax Report (LCC-821).
- You are required to record your total out-of-state sales to retailers each month, whether or not you had any sales to Michigan retailers.
- Tax forms and tax payments are due monthly, whether or not you had any sales during the reporting period. These reports and payments must be postmarked no later than the 15th of the month following the reporting period.
- Tax forms and payments postmarked after the 15th of the month following the reporting period, will be subject to a \$25.00 late fee and 1% interest fee per month until paid.
- If you did NOT have any sales during the reporting period, please check the box indicating there were not sales.
- If there were no sales, you do not need to submit the Outstate Self-Distributor Monthly Report of Spirit Sales, LCC-822.
- We do NOT accept online submission of tax reports or tax payments for the excise tax. All payments and forms must be mailed to the mailing address provided on the tax form.
- 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.
- 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 or to submit tax reports, please contact the MLCC Financial Management Division at the appropriate email address:

MLCCFinanceBeerTax@michigan.gov

MLCCFinanceWineTax@michigan.gov

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.

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