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**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**

**Excise Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.dornc.com**

Important Notice: Regarding ABC Compliance Check for Breweries and Distilleries

During the 2017 legislative session, N.C.G.S. 18B-1104 and N.C.G.S. 18B-1105 were both amended in part through Session Law 2017-87 to add a subsection for “Tax Compliance” for both breweries and distilleries, respectively.

Effective June 29, 2017, the Alcoholic Beverage Control Commission, by October 1st of each year, shall confirm that a holder of a brewery permit and a holder of a distillery permit are in tax compliance with the North Carolina Department of Revenue and may suspend a person’s brewery permit or a person’s distillery permit until the Alcoholic Beverage Control Commission receives notice from the North Carolina Department of Revenue that the person is in tax compliance. (See: brewery permittees - N.C.G.S. 18B-1104(c); distillery permittees - N.C.G.S. 18B-1105(c)).

“Compliance” as defined by N.C.G.S. 18B-900(a)(8) means to be current in filing all applicable tax returns to the State and be current in payment of all taxes, interest, and penalties that are collectible under N.C.G.S. 105-241.22.

The North Carolina Department of Revenue will be sending out letters to the affected breweries and distilleries that are not in compliance.

Questions regarding this notice may be directed to the Excise Tax Division at telephone number (919) 707-7500 or toll free (877) 308-9092 and select Option 4.

If a written response would require the Department to interpret the law in a manner not specifically addressed in a statute, regulation, or Departmental or IRS publication, the person requesting the written response must follow the procedure (and pay the required fee) for requesting a written determination available on the Department’s website at the following address:

<http://www.dornc.com/practitioner/determinations/writtendeterminationpolicy.pdf>
