



**NCDOR**

**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](http://www.dornc.com)**

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## **Important Notice: Regarding ABC Compliance Check for Breweries and Distilleries**

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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.

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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>

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