



**NCDOR**

**NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE**

**Excise Tax Division  
North Carolina Department of Revenue  
Post Office Box 25000  
Raleigh, North Carolina 27640-0001  
[www.ncdor.gov](http://www.ncdor.gov)**

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## **Important Notice: Updates to the North Carolina Administrative Code, Title 17, Chapter 4**

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As a part of the review required under G.S. 150B-21.3A, the Department adopted and readopted administrative rules in Title 17, Chapter 4 of the North Carolina Administrative Code. These administrative rules apply to the following tax types: privilege license tax, tobacco products tax, and alcoholic beverage tax.

The administrative rules in North Carolina Administrative Code, Title 17, Chapter 4 are available on the North Carolina Office of Administrative Hearings' website at the following address:

<http://reports.oah.state.nc.us/ncac.asp?folderName=\Title%2017%20-%20Revenue\Chapter%2004%20-%20License%20and%20Excise%20Tax%20Division>

Changes to these administrative rules became effective January 1, 2021.

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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.

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 private letter ruling available on the Department's website at the following address: <https://www.ncdor.gov/documents/nc-481-request-written-determination>.