INSTRUCTIONS

1) **Who Must Pay Tax** - Any person who sells alcoholic beverages within the city limits of Raleigh. A separate license is required for each business location in the city limits.

2) **Operating Without a License** - Businesses operating within the Raleigh city limits without a Beer/Wine License are subject to Police citation.

3) **Payment** – Make check or money order payable to “City of Raleigh” and mail completed application and payment to the address at the top of the page.

4) **Display of License** - Your license will be processed and mailed to you within 3-5 business days. Upon receipt, please post the license at your business location.

5) **No abatement of tax** - If a licensee discontinues a business before the end of the period for which the license was issued, the license tax shall not be abated nor shall a refund of any part of the license tax be made.

6) **Renewal of Licenses** – Beer/Wine Licenses expire on April 30 and renewal notices are mailed each year. If you do not receive a Beer/Wine renewal notice by April 1, please contact Revenue Services at (919) 996-3200.

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**Beer/Wine License Tax:**

Businesses selling alcoholic beverages are subject to the license tax shown to the right based on business activity. A beer/wine license cannot be issued by the City unless the business holds an active ABC permit issued by the state. List State ABC permit number below and indicate activities that apply to your business by checking the appropriate box(es).

State ABC Permit #: ____________________________

<table>
<thead>
<tr>
<th>CODE</th>
<th>BUSINESS ACTIVITY</th>
<th>TAX RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>AJ</td>
<td>Beer - On Premises</td>
<td>$15.00</td>
</tr>
<tr>
<td>AK</td>
<td>Beer - Off Premises</td>
<td>$5.00</td>
</tr>
<tr>
<td>AL</td>
<td>Wine - On Premises</td>
<td>$15.00</td>
</tr>
<tr>
<td>AM</td>
<td>Wine - Off Premises</td>
<td>$10.00</td>
</tr>
<tr>
<td>BL</td>
<td>Wholesale Beer</td>
<td>$37.50</td>
</tr>
<tr>
<td>BM</td>
<td>Wholesale Wine</td>
<td>$37.50</td>
</tr>
<tr>
<td>BN</td>
<td>Wholesale Beer and Wine</td>
<td>$62.50</td>
</tr>
</tbody>
</table>

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**TOTAL LICENSE TAX:**

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To Pay by Credit Card:

Call (919) 996-3200 and Select Option #4

Pay in Person:

222 W Hargett St

Revenue Services Lobby

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Signature of Applicant ___________________________________________________

Date   /   /  