



**STATE OF NORTH CAROLINA  
OFFICE OF ADMINISTRATIVE HEARINGS**

September 25, 2023

Laura Lansford, Rulemaking Coordinator  
Department of Revenue  
**Sent via email only to: [laura.lansford@ncdor.gov](mailto:laura.lansford@ncdor.gov)**

Re: Objections and Extensions to Department of Revenue (DOR) Rules

Dear Ms. Lansford:

This letter will serve as the written notice of objection and extension pursuant to G.S. 150B-21.12 and 150B-21.13.

At its meeting on September 21, 2023, the Rules Review Commission (RRC) objected to 17 NCAC 07B .0115, .3101, .3107, .4206, .4415, and .5002 pursuant to G.S. 150B-21.9(a). Specifically, with respect to these rules, the RRC adopted the opinions of counsel attached hereto and incorporated by reference. Please respond to these objections in accordance with the provisions of G.S. 150B-21.12.

Additionally, at its meeting on September 21, 2023, the RRC extended the period of review for the remaining rules from 17 NCAC 07B on the RRC's September agenda. The RRC extended the period of review to afford itself, RRC staff, and DOR time to review the rules considering the RRC's objections. Pursuant to G.S. 150B-21.13, when the Commission extends the period of review, it is required to approve or object to rules or call a public hearing on the same within 70 days.

If you have any questions regarding the Commission's actions, please let one of us know.

Sincerely,

/s/ Seth Ascher  
Seth Ascher  
Commission Counsel

/s/ William W. Peaslee  
William W. Peaslee  
Commission Counsel

CC: Andrew O. Furuseth, [andrew.furuseth@ncdor.gov](mailto:andrew.furuseth@ncdor.gov)

**Donald Robert van der Vaart**, Director  
Chief Administrative Law Judge

**Fred G. Morrison, Jr.**  
Senior Administrative Law Judge

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