

Burgos, Alexander N

Subject: FW: [External] 17 NCAC 05 - Corporate and Franchise Tax - readoption schedule

From: Laura L. Lansford <Laura.Lansford@ncdor.gov>

Sent: Monday, December 15, 2025 3:01 PM

To: Ascher, Seth M <seth.ascher@oah.nc.gov>; Rules, Oah <oah.rules@oah.nc.gov>; Gossett, Michael N <Michael.Gossett@ncdor.gov>

Cc: Burgos, Alexander N <alexander.burgos@oah.nc.gov>; Jacobs, Tenisha S <tenisha.jacobs@ncdor.gov>; McGhee, Ashley R <ashley.mcgee@ncdor.gov>; Puckett, Brian L <Brian.Puckett@ncdor.gov>

Subject: RE: [External] 17 NCAC 05 - Corporate and Franchise Tax - readoption schedule

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Seth,

Your staff opinion looks fine to me for Thursday's meeting.

Thanks for getting this on December's agenda.

Laura

Laura Lansford
Assistant General Counsel
N.C. Department of Revenue
PO Box 871
Raleigh, NC 27602-0871
Phone: 919.703.7457
Laura.Lansford@ncdor.gov

From: Ascher, Seth M <seth.ascher@oah.nc.gov>

Sent: Monday, December 15, 2025 2:52 PM

To: Laura L. Lansford <Laura.Lansford@ncdor.gov>; Rules, Oah <oah.rules@oah.nc.gov>; Michael N. Gossett <Michael.Gossett@ncdor.gov>

Cc: Burgos, Alexander N <alexander.burgos@oah.nc.gov>; Tenisha S. Jacobs <Tenisha.Jacobs@ncdor.gov>; Ashley R. McGhee <ashley.mcgee@ncdor.gov>; Brian L. Puckett <Brian.Puckett@ncdor.gov>

Subject: Re: [External] 17 NCAC 05 - Corporate and Franchise Tax - readoption schedule

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Laura,

Attached is the staff opinion I plan to present at Thursdays meeting. Let me know if you have any questions.

Seth Ascher

Counsel to the North Carolina Rules Review Commission

Office of Administrative Hearings

(984) 236-1934

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Burgos, Alexander N

Subject: FW: [External] 17 NCAC 05 - Corporate and Franchise Tax - readoption schedule

From: Ascher, Seth M <seth.ascher@oah.nc.gov>

Sent: Thursday, December 11, 2025 3:56 PM

To: Lansford, Laura L <Laura.Lansford@ncdor.gov>; Rules, Oah <oah.rules@oah.nc.gov>; Gossett, Michael N <Michael.Gossett@ncdor.gov>

Cc: Burgos, Alexander N <alexander.burgos@oah.nc.gov>; Jacobs, Tenisha S <tenisha.jacobs@ncdor.gov>; McGhee, Ashley R <ashley.mcgee@ncdor.gov>; Puckett, Brian L <Brian.Puckett@ncdor.gov>

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Participation by webex is fine, particularly in the case of a readoption deadline where we are in agreement. The Commission rarely has questions or discussion in that circumstance.

Seth Ascher

Counsel to the North Carolina Rules Review Commission

Office of Administrative Hearings

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Burgos, Alexander N

Subject: FW: [External] 17 NCAC 05 - Corporate and Franchise Tax - readoption schedule
Attachments: 17 NCAC 05 Rules Timeline.docx

From: Laura L. Lansford <Laura.Lansford@ncdor.gov>
Sent: Thursday, December 11, 2025 3:38 PM
To: Ascher, Seth M <seth.ascher@oah.nc.gov>; Rules, Oah <oah.rules@oah.nc.gov>; Gossett, Michael N <Michael.Gossett@ncdor.gov>
Cc: Burgos, Alexander N <alexander.burgos@oah.nc.gov>; Jacobs, Tenisha S <tenisha.jacobs@ncdor.gov>; McGhee, Ashley R <ashley.mcgee@ncdor.gov>; Puckett, Brian L <Brian.Puckett@ncdor.gov>
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Seth,

Pushing the readoption date back to July 2029 is fine. I have updated the readoption schedule memo which is attached.

Placing the readoption schedule on the December 18, 2025 RRC agenda is also fine. Is it okay if the Department representative attends the meeting via WebEx, or do they need to be personally present?

I appreciate the help with this.

Thank you!

Laura

Laura Lansford
Assistant General Counsel
N.C. Department of Revenue
PO Box 871
Raleigh, NC 27602-0871
Phone: 919.703.7457
Laura.Lansford@ncdor.gov

Josh Stein
Governor

McKinley Wooten, Jr.
Secretary

MEMORANDUM

To: Seth Ascher, Counsel to the North Carolina Rules Review Commission

From: Mike Gossett, Rulemaking Coordinator – Corporate Tax Division

Date: December 11, 2025

Subject: Consultation Information for Setting Readoption Deadline
17 NCAC 05 - CORPORATE FRANCHISE, INCOME, AND INSURANCE TAXES

The Department of Revenue's Corporate Tax Division submits the following information as required by 26 NCAC 05 .0212. Our anticipated timeline ensures that the Division can readopt all its rules before the proposed deadline of **July 1, 2029**.

1. Information for setting readoption deadline of all rules in Chapter 05 of Title 17 of the NCAC:

Division staff reviews rules to identify rules requiring either substantial changes, minimal changes, or reformatting.	December 2025 – June 2026
Staff provides feedback to Rulemaking Coordinator	July 2026
Draft updates to rules:	
First 30 rules	August 2026 – December 2026
Second 30 rules	January 2027 – May 2027
Third 30 rules	June 2027 – October 2027
Last 23 rules	November 2027 – March 2028
Staff feedback rule drafts; Edit and format rules	April 2028 – September 2028
Office of General Counsel review	October 2028 – January 2029
Secretary review rule drafts	February 2029 – May 2029
Adoption of rules in accordance with G.S. 150B-21.2(g)*	June 2029
Submission of rules to RRC within 30 days of adoption	July 2029
Earliest possible effective date	August 1, 2029

*Note: Pursuant to N.C.G.S. § 150B-1(b)(4), the Department of Revenue is exempt from the notice and hearing requirements contained in Part 2 of Article 2A of Chapter 150B.

2. Rulemaking priorities: The Corporate Tax Division does not currently have any rulemaking priorities that would be relevant to the readoption timeline. However, anticipated legislation may require substantial new administrative rules.



Burgos, Alexander N

Subject: FW: [External] 17 NCAC 05 - Corporate and Franchise Tax - readoption schedule

From: Ascher, Seth M <seth.ascher@oah.nc.gov>

Sent: Thursday, December 11, 2025 1:44 PM

To: Lansford, Laura L <Laura.Lansford@ncdor.gov>; Rules, Oah <oah.rules@oah.nc.gov>; Gossett, Michael N <Michael.Gossett@ncdor.gov>

Cc: Burgos, Alexander N <alexander.burgos@oah.nc.gov>; Jacobs, Tenisha S <tenisha.jacobs@ncdor.gov>; McGhee, Ashley R <ashley.mcgee@ncdor.gov>; Puckett, Brian L <Brian.Puckett@ncdor.gov>

Subject: Re: [External] 17 NCAC 05 - Corporate and Franchise Tax - readoption schedule

Laura and Michael,

Apologies for the delay on this, I have a lot of balls in the air at the moment.

Regarding your proposed timeline, would you be amenable to pushing it back a month to July 2029? We already have a large rule package in June 2029 and are doing our best to spread things out.

I should be able to get this on the agenda for the December meeting, unless you would prefer to wait.

Sincerely,

Seth Ascher

Counsel to the North Carolina Rules Review Commission

Office of Administrative Hearings

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Burgos, Alexander N

From: Laura L. Lansford <Laura.Lansford@ncdor.gov>
Sent: Thursday, December 11, 2025 11:53 AM
To: Rules, Oah; Ascher, Seth M; Gossett, Michael N
Cc: Burgos, Alexander N; Jacobs, Tenisha S; Mcghee, Ashley R; Puckett, Brian L
Subject: [External] 17 NCAC 05 - Corporate and Franchise Tax - readoption schedule
Attachments: 17 NCAC 05 Rules Timeline.docx

Follow Up Flag: Follow up
Flag Status: Completed

Categories: Red Category

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Hi Seth,

Please find attached the Department of Revenue's anticipated timeline concerning the readoption of rules under 17 NCAC 05 - CORPORATE FRANCHISE, INCOME, AND INSURANCE TAXES. As we have not heard from you with a proposed readoption date, the Department is proposing a readoption deadline of June 1, 2029.

Please let me know if this deadline is acceptable and when the deadline will be placed on the RRC agenda for review.

With regards,

Laura Lansford
Assistant General Counsel
N.C. Department of Revenue
PO Box 871
Raleigh, NC 27602-0871
Phone: 919.703.7457
Laura.Lansford@ncdor.gov
Laura

Josh Stein
Governor

McKinley Wooten, Jr.
Secretary

MEMORANDUM

To: Seth Ascher, Counsel to the North Carolina Rules Review Commission

From: Mike Gossett, Rulemaking Coordinator – Corporate Tax Division

Date: December 8, 2025

Subject: Consultation Information for Setting Readoption Deadline
17 NCAC 05 - CORPORATE FRANCHISE, INCOME, AND INSURANCE TAXES

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