



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

December 18, 2025

Laura Lansford, Department of Revenue
Sent via email only to: Laura.Lansford@ncdor.gov

Re: Readoption deadline for 17 NCAC 05

Dear Ms. Everett,

Attached to this letter is a list of rules subject to readoption pursuant to the periodic review and expiration of existing rules as set forth in G.S. 150B-21.3A. After consultation with your agency, the Rules Review Commission established a readoption date for these rules at the December 18, 2025, Rules Review Commission meeting.

Pursuant to G.S. 150B-21.3A(d)(2), the rules listed in the attachment shall be readopted according to the following table:

Subchapter	Readoption Deadline
17 NCAC 05	July 1, 2029

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

Sincerely,

/s/ Seth Ascher
Seth Ascher
Commission Counsel

Melissa Owens Lassiter, Director
Chief Administrative Law Judge

John C. Evans
Senior Administrative Law Judge

An Equal Employment Opportunity Employer

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RRC DETERMINATION
PERIODIC RULE REVIEW
July 30, 2025
APO Review: September 30, 2025
Revenue, Department of
Total: 113

RRC Determination: Necessary

17 NCAC 05B .0104	17 NCAC 05C .1404	17 NCAC 05F .0502	17 NCAC 05G .1105
17 NCAC 05B .0105	17 NCAC 05C .1506	17 NCAC 05F .0503	17 NCAC 05G .1201
17 NCAC 05B .0107	17 NCAC 05C .1701	17 NCAC 05F .0601	17 NCAC 05G .1301
17 NCAC 05B .1104	17 NCAC 05C .1702	17 NCAC 05G .0101	17 NCAC 05G .1302
17 NCAC 05B .1105	17 NCAC 05C .1904	17 NCAC 05G .0102	17 NCAC 05G .1303
17 NCAC 05B .1108	17 NCAC 05C .1905	17 NCAC 05G .0201	
17 NCAC 05B .1109	17 NCAC 05C .2004	17 NCAC 05G .0301	
17 NCAC 05B .1110	17 NCAC 05C .2101	17 NCAC 05G .0302	
17 NCAC 05B .1501	17 NCAC 05C .2401	17 NCAC 05G .0303	
17 NCAC 05B .1502	17 NCAC 05C .2403	17 NCAC 05G .0401	
17 NCAC 05C .0101	17 NCAC 05C .2404	17 NCAC 05G .0402	
17 NCAC 05C .0102	17 NCAC 05D .0107	17 NCAC 05G .0501	
17 NCAC 05C .0103	17 NCAC 05D .0108	17 NCAC 05G .0502	
17 NCAC 05C .0304	17 NCAC 05D .0109	17 NCAC 05G .0503	
17 NCAC 05C .0401	17 NCAC 05D .0110	17 NCAC 05G .0504	
17 NCAC 05C .0402	17 NCAC 05D .0111	17 NCAC 05G .0505	
17 NCAC 05C .0403	17 NCAC 05D .0112	17 NCAC 05G .0601	
17 NCAC 05C .0404	17 NCAC 05D .0113	17 NCAC 05G .0701	
17 NCAC 05C .0405	17 NCAC 05D .0114	17 NCAC 05G .0801	
17 NCAC 05C .0406	17 NCAC 05D .0115	17 NCAC 05G .0802	
17 NCAC 05C .0407	17 NCAC 05E .0101	17 NCAC 05G .0803	
17 NCAC 05C .0601	17 NCAC 05E .0103	17 NCAC 05G .0901	
17 NCAC 05C .0602	17 NCAC 05E .0104	17 NCAC 05G .0902	
17 NCAC 05C .0604	17 NCAC 05E .0106	17 NCAC 05G .0903	
17 NCAC 05C .0605	17 NCAC 05F .0101	17 NCAC 05G .0904	
17 NCAC 05C .0701	17 NCAC 05F .0102	17 NCAC 05G .0905	
17 NCAC 05C .0704	17 NCAC 05F .0201	17 NCAC 05G .1001	
17 NCAC 05C .1001	17 NCAC 05F .0202	17 NCAC 05G .1002	
17 NCAC 05C .1002	17 NCAC 05F .0203	17 NCAC 05G .1003	
17 NCAC 05C .1003	17 NCAC 05F .0204	17 NCAC 05G .1004	
17 NCAC 05C .1004	17 NCAC 05F .0205	17 NCAC 05G .1005	
17 NCAC 05C .1005	17 NCAC 05F .0206	17 NCAC 05G .1006	
17 NCAC 05C .1006	17 NCAC 05F .0207	17 NCAC 05G .1101	
17 NCAC 05C .1401	17 NCAC 05F .0301	17 NCAC 05G .1102	
17 NCAC 05C .1402	17 NCAC 05F .0401	17 NCAC 05G .1103	
17 NCAC 05C .1403	17 NCAC 05F .0501	17 NCAC 05G .1104	