

G.S. 150B-21.3A Report for 17 NCAC Chapter 03, INDIVIDUAL INCOME: INHERITANCE AND GIFT TAX DIVISION

Agency - Department of Revenue

Comment Period - December 5, 2014 through February 6, 2015

Date Submitted to APO - Filled in by RRC staff

Subchapter or Blank	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Implements or Conforms to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]
SUBCHAPTER 3C - GIFT TAX		17 NCAC 03C .0103	LIFE INSURANCE VALUATION STATEMENT: FORM G-604	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary
		17 NCAC 03C .0104	REMAINDER INTEREST	Amended Eff. February 1, 2005	Unnecessary	No		No	Unnecessary
		17 NCAC 03C .0105	REAL PROPERTY: DEED OF GIFT	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary
		17 NCAC 03C .0108	EXTENSIONS	Amended Eff. May 1, 2006	Unnecessary	No		No	Unnecessary