

**G.S. 150B-21.3A Report for 17 NCAC Chapter 01, DEPARTMENTAL RULES**

Agency - Revenue, Department of  
 Comment Period - 11/02/2015-01/04/2016  
 Date Submitted to APO - June 20, 2016

Subchapter	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)]	RRC Determination of Public Comments [150B-21.3A(c)(2)]	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps
SUBCHAPTER 1A - ORGANIZATION OF THE DEPARTMENT		17 NCAC 01A .0101	LOCATION	Amended Eff. January 1, 1994	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
SUBCHAPTER 1C - GENERAL ADMINISTRATION	SECTION .0100 - DEFINITIONS	17 NCAC 01C .0101	STATE DEFINED	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 01C .0102	SECRETARY DEFINED	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 01C .0103	DEPUTY SECRETARY DEFINED	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 01C .0104	DEPARTMENT DEFINED	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
	SECTION .0300 - GENERAL ADMINISTRATIVE FORMS	17 NCAC 01C .0301	PROOF OF TAX CLAIM: BANKRUPTCY/RECEIVERSHIP	Amended Eff. January 1, 1994	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 01C .0304	PROOF OF TAX CLAIM: ESTATE	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 01C .0307	WAIVER OF TIME LIMITATION	Amended Eff. February 1, 2008	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 01C .0308	WARRANT FOR TAX COLLECTION	Amended Eff. January 1, 1994	Necessary with substantive public interest	No		No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
		17 NCAC 01C .0309	NOTICE OF SALE UNDER WARRANT	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 01C .0310	NOTICE OF SALE OF PERSONAL PROPERTY UNDER WARRANT	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 01C .0311	NOTICE OF SALE OF PERSONAL PROPERTY IN COURT	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 01C .0313	CERTIFICATE OF TAX LIABILITY	Amended Eff. January 1, 1994	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 01C .0314	GARNISHMENT FOR TAXES	Amended Eff. January 1, 1994	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 01C .0315	TAX ABATEMENT	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 01C .0316	CLAIM FOR TAX REFUND	Amended Eff. February 1, 2008	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 01C .0318	COUNTY REPORT OF ASSESSED VALUATION AND LEVIES	Amended Eff. January 1, 1994	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 01C .0319	MUNICIPAL REPORT OF ASSESSED VALUATION AND LEVIES	Amended Eff. January 1, 1994	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 01C .0320	POWER OF ATTORNEY	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 01C .0322	FEIN/SOCIAL SECURITY ACCOUNT NUMBERS REQUIRED	Amended Eff. January 1, 1994	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note

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	<b>SECTION .0500 - FORM OF PAYMENT</b>	17 NCAC 01C .0501	FORM OF PAYMENT	Eff. October 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 01C .0502	METHOD OF PAYMENT	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
		17 NCAC 01C .0503	EFT DEFINITIONS	Amended Eff. June 1, 2007	Necessary with substantive public interest	No		No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
		17 NCAC 01C .0504	WHEN PAYMENT BY EFT IS REQUIRED	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
		17 NCAC 01C .0505	EFT IDENTIFICATION AND NOTIFICATION PROCEDURES	Amended Eff. May 1, 1995	Necessary with substantive public interest	No		No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
		17 NCAC 01C .0506	VOLUNTARY EFT PROGRAM PARTICIPATION	Amended Eff. July 1, 2000	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 01C .0507	REGISTRATION OF EFT TAXPAYERS	Amended Eff. November 1, 1994	Necessary with substantive public interest	No		No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
		17 NCAC 01C .0508	METHODS OF ELECTRONIC FUNDS TRANSFER	Amended Eff. June 1, 2007	Necessary with substantive public interest	No		No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
		17 NCAC 01C .0509	EFT PAYMENT PROCEDURES	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
		17 NCAC 01C .0510	EFT PAYMENT PROCEDURES - ACH DEBIT METHOD	Eff. October 1, 1993	Necessary with substantive public interest	No		No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
		17 NCAC 01C .0511	EFT PAYMENT PROCEDURES - ACH CREDIT METHOD	Eff. October 1, 1993	Necessary with substantive public interest	No		No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
		17 NCAC 01C .0512	EFT PAYMENT PROCEDURES - WIRE TRANSFERS	Eff. October 1, 1993	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 01C .0513	EFT PAYMENT TRANSMISSION ERRORS	Eff. October 1, 1993	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 01C .0601	APPROVAL REQUIRED FOR SUBSTITUTE FORMS	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
	<b>SECTION .0700 - ELECTRONIC FILING OF RETURNS</b>	17 NCAC 01C .0701	ELECTRONIC FILING OF RETURNS	Eff. March 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 01C .0702	ELECTRONIC SIGNATURE	Eff. March 1, 2006	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note