

**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 - May 26, 2015

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)]	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 3C - GIFT TAX		17 NCAC 03C .0103	LIFE INSURANCE VALUATION STATEMENT: FORM G-604	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 03C .0104	REMAINDER INTEREST	Amended Eff. February 1, 2005	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 03C .0105	REAL PROPERTY: DEED OF GIFT	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 03C .0108	EXTENSIONS	Amended Eff. May 1, 2006	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