

**G.S. 150B-21.3A Report for 17 NCAC Chapter 06, INDIVIDUAL INCOME TAX**

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
	<b>SECTION .0100 - FILING INDIVIDUAL INCOME TAX RETURNS</b>	17 NCAC 06B .0102	GENERAL	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 06B .0104	COMPLETING A RETURN	Amended Eff. September 1, 2008	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 06B .0106	FEDERAL FORMS	Amended Eff. August 1, 1998	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 06B .0107	EXTENSIONS	Amended Eff. September 1, 2008	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 06B .0108	AMENDED RETURNS	Amended Eff. May 1, 1984	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 06B .0109	FILING REQUIREMENTS - GENERAL STATEMENT	Eff. June 1, 1990	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 06B .0112	JOINT FEDERAL BUT SEPARATE STATE RETURN	Amended Eff. August 1, 2002	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 06B .0113	TAXPAYERS DOMICILED IN COMMUNITY PROPERTY STATES	Amended Eff. June 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 06B .0114	COMPUTATION OF TAXABLE INCOME - GENERAL	Amended Eff. June 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 06B .0115	ADDITIONS TO FEDERAL TAXABLE INCOME	Amended Eff. May 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 06B .0116	DEDUCTIONS FROM FEDERAL TAXABLE INCOME	Amended Eff. April 1, 2001	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 06B .0117	TRANSITIONAL ADJUSTMENTS	Amended Eff. August 1, 1998	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 06B .0118	ELECTRONIC FILING OF INDIVIDUAL INCOME TAX RETURNS	Amended Eff. August 1, 2002	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
	<b>SECTION .0600 - TAX CREDITS</b>	17 NCAC 06B .0606	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES	Amended Eff. July 1, 1999	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 06B .0607	CREDIT FOR INCOME TAX PAID TO ANOTHER STATE OR COUNTRY	Amended Eff. June 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 06B .0610	CREDIT FOR THE DISABLED	Amended Eff. June 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 06B .0613	CREDIT FOR USE OF NORTH CAROLINA PORTS	Eff. January 4, 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
	<b>SECTION .3200 - PENALTIES: INDIVIDUAL INCOME TAX</b>	17 NCAC 06B .3203	PENALTIES FOR FAILURE TO FILE AND PAY	Amended Eff. September 1, 2008	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 06B .3204	NEGLIGENCE PENALTIES	Amended Eff. April 1, 1999	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 06B .3206	FRAUD PENALTY	Amended Eff. May 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
	<b>SECTION .3400 - STATUTE OF LIMITATIONS AND FEDERAL CHANGES</b>	17 NCAC 06B .3402	LIMITATIONS FOR ASSESSMENTS	Amended Eff. June 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

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		17 NCAC 06B .3404	FEDERAL CHANGES AND FRAUD	Amended Eff. June 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 06B .3406	REFUNDS	Amended Eff. September 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 06B .3407	SERVICE MEMBERS CIVIL RELIEF ACT	Amended Eff. February 1, 2005	Necessary with substantive public interest	Yes If yes, include the citation to the federal law	50 U.S.C. 570 and 571	No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
	<b>SECTION .3500 - PARTNERSHIPS</b>	17 NCAC 06B .3501	GENERAL	Amended Eff. June 1, 1990	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 06B .3503	PARTNERSHIP RETURNS	Amended Eff. February 1, 2005	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 06B .3513	NONRESIDENT PARTNERS	Amended Eff. May 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 06B .3521	ESTIMATED INCOME TAX	Amended Eff. November 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 06B .3527	DISPOSITION OF PARTNER'S INTEREST	Amended Eff. August 1, 2003	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 06B .3528	PART-YEAR RESIDENT PARTNERS	Eff. October 1, 1991	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 06B .3529	INTEREST INCOME PASSED THROUGH TO PARTNERS	Eff. February 3, 1992	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 .3700 - ESTATES AND TRUSTS</b>	17 NCAC 06B .3714	TAX CREDITS	Amended Eff. August 1, 1998	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 06B .3716	INCOME TAX RETURN FOR ESTATES AND TRUSTS	Amended Eff. July 1, 1996	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 06B .3718	PAYMENT OF TAX	Amended Eff. October 1, 1991	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 06B .3723	ALLOCATION OF ADJUSTMENTS	Amended Eff. June 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 06B .3724	ALLOCATION OF INCOME ATTRIBUTABLE TO NONRESIDENTS	Amended Eff. February 1, 2005	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
	<b>SECTION .3800 - MISCELLANEOUS RULES</b>	17 NCAC 06B .3804	MISCELLANEOUS RULES	Amended Eff. June 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
	<b>SECTION .3900 - NONRESIDENTS AND PART-YEAR RESIDENTS</b>	17 NCAC 06B .3901	DEFINITION OF RESIDENT	Amended Eff. August 1, 2002	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 06B .3902	NONRESIDENTS	Amended Eff. May 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 06B .3903	PART-YEAR RESIDENT	Amended Eff. June 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 06B .3904	TAXABLE INCOME OF NONRESIDENTS AND PART-YEAR RESIDENTS	Amended Eff. September 1, 2008	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

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		17 NCAC 06B .3905	NONRESIDENT MEMBERS OF PROFESSIONAL ATHLETIC TEAMS	Amended Eff. August 1, 2002	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
	SECTION .4000 - S CORPORATION	17 NCAC 06B .4003	NONRESIDENT SHAREHOLDERS	Amended Eff. June 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 06B .4004	TAX CREDITS	Amended Eff. July 1, 1999	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 06B .4005	BASIS IN STOCK	Eff. June 1, 1990	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 06B .4006	DISTRIBUTIONS	Amended Eff. June 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
	SECTION .4100 - TAXABLE STATUS OF DISTRIBUTIONS FROM REGULATED INVESTMENT	17 NCAC 06B .4101	GENERAL	Amended Eff. June 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 06B .4102	EXEMPT INTEREST DIVIDENDS	Amended Eff. October 1, 1991	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 06B .4103	ORDINARY DIVIDENDS	Amended Eff. June 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
SUBCHAPTER 6C - WITHHOLDING	SECTION .0100 - WITHHOLDING INCOME TAXES	17 NCAC 06C .0107	EMPLOYEES	Amended Eff. June 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 06C .0108	EMPLOYEE-EMPLOYER RELATIONSHIP	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 06C .0110	COMMON CARRIERS	Amended Eff. July 1, 1999	Necessary with substantive public interest	Yes If yes, include the citation to the federal law	49 U.S.C. 11502, 14503, and 40116	No	Necessary with substantive public interest	No comments with merit	Necessary with substantive public interest and must be readopted	Agency must readopt
		17 NCAC 06C .0112	SEAMEN	Amended Eff. February 1, 2005	Necessary without substantive public interest	Yes If yes, include the citation to the federal law	46 U.S.C. 11108	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 06C .0117	SUPPLEMENTAL WAGE PAYMENTS	Amended Eff. June 1, 1990	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 06C .0119	WAGE AND TAX STATEMENTS	Amended Eff. February 1, 2005	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 06C .0120	RECIPROCITY OF TAX CREDITS	Amended Eff. June 1, 1990	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 06C .0123	EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE	Amended Eff. August 1, 2002	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 06C .0124	ADDITIONAL WITHHOLDING ALLOWANCES	Amended Eff. April 1, 2001	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 06C .0126	SUBMISSION OF CERTAIN WITHHOLDING ALLOWANCE CERTIFICATES	Amended Eff. April 1, 2001	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
	SECTION .0200 - REPORTING AND PAYING TAX WITHHELD	17 NCAC 06C .0201	NEW WITHHOLDING AGENTS	Amended Eff. September 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 06C .0203	ANNUAL REPORTS	Amended Eff. September 1, 2008	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

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		17 NCAC 06C .0204	AMOUNTS WITHHELD ARE HELD IN TRUST FOR SECRETARY OF REVENUE	Amended Eff. September 1, 2008	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
SUBCHAPTER 6D - ESTIMATED TAX	SECTION .0100 - FILING ESTIMATED INCOME TAX PAYMENTS	17 NCAC 06D .0102	REQUIREMENTS FOR FILING	Amended Eff. May 1, 2006	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
	SECTION .0200 - INTEREST ON UNDERPAYMENT OF ESTIMATED INCOME TAX	17 NCAC 06D .0201	GENERAL	Amended Eff. May 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 06D .0207	UNDERPAYMENTS	Eff. June 1, 1990	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 06D .0208	OVERPAYMENTS	Amended Eff. June 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 06D .0209	DETERMINING AN UNDERPAYMENT	Amended Eff. September 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 06D .0210	PERIOD OF UNDERPAYMENT	Amended Eff. May 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