

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

Agency - Department of Revenue

Comment Period - February 23, 2026 - April 30, 2026

Date Submitted to APO - June 26, 2026

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform 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 01A - ORGANIZATION OF THE DEPARTMENT		17 NCAC 01A .0101	LOCATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
SUBCHAPTER 1C - GENERAL ADMINISTRATION	SECTION .0100 - DEFINITIONS	17 NCAC 01C .0101	STATE DEFINED	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0102	SECRETARY DEFINED	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0103	DEPUTY SECRETARY DEFINED	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0104	DEPARTMENT DEFINED	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0300 - GENERAL ADMINISTRATIVE FORMS	17 NCAC 01C .0307	WAIVER OF TIME LIMITATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0316	CLAIM FOR TAX REFUND	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0318	COUNTY REPORT OF ASSESSED VALUATION AND LEVIES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0319	MUNICIPAL REPORT OF ASSESSED VALUATION AND LEVIES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0320	POWER OF ATTORNEY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0322	FORMS AND REQUIRED ACCOUNT IDENTIFICATION INFORMATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0500 - FORM OF PAYMENT	17 NCAC 01C .0501	FORM OF PAYMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0502	METHOD OF PAYMENT	Readopted Eff. July 1, 2017	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0503	EFT DEFINITIONS	Readopted Eff. July 1, 2017	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0505	EFT IDENTIFICATION AND NOTIFICATION PROCEDURES	Readopted Eff. July 1, 2017	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0507	ENROLLMENT FOR ACH CREDIT AND ACH DEBIT	Readopted Eff. July 1, 2017	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0510	EFT PAYMENT PROCEDURES - ACH DEBIT METHOD	Readopted Eff. July 1, 2017	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0511	EFT PAYMENT PROCEDURES - ACH CREDIT METHOD	Readopted Eff. July 1, 2017	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0600 - SUBSTITUTE FORMS	17 NCAC 01C .0601	APPROVAL REQUIRED FOR SUBSTITUTE FORMS	Readopted Eff. July 1, 2017	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0700 - ELECTRONIC FILING OF RETURNS	17 NCAC 01C .0701	ELECTRONIC FILING OF RETURNS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 01C .0702	ELECTRONIC SIGNATURE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt