	3A Report for 17 nent of Revenue	NCAC 05, CORPO	RATE FRANCHISE, INCO	OME, AND INSURANCE TAX	ES							
nent Period -												
Submitted to	o APO - Filled in by RI	RC staff		1								
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
HAPTER 5B -	SECTION .0100 -	17 NCAC 05B .0104	INACTIVE CORPORATIONS	Pursuant to G.S. 150B-21.3A, rule								
CHISE TAX	GENERAL INFORMATION			is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Select One	Select One
		17 NCAC 05B .0105		Pursuant to G.S. 150B-21.3A, rule								
				is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05B .0107	EXTENSION OF FILING DATE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive	Necessary	Νο		Select One	Necessary	Select One	Necessary and must be readopted	Select One
				public interest Eff. August 19, 2017	·							
	SECTION .1100 - CAPITAL STOCK:	17 NCAC 05B .1104	EXCLUSION OF RETAINED EARNINGS BY PARENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive								
	SURPLUS AND UNDIVIDED PROFITS BASE			public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05B .1105	INVESTMENT IN SUBSIDIARY	Readopted Eff. May 1, 2018	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05B .1108	EXCLUSION PROVISION	Readopted Eff. May 1, 2018	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC OFP 1100	OWED EQUITY CAPITAL NOT	Durauant to C. C. 1500 21 24 rule	,				,		· · ·	
		17 NCAC 05B .1109	DEDUCTIBLE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05B .1110	RECIPROCAL INDEBTEDNESS BETWEEN AFFILIATES	Readopted Eff. May 1, 2018	Necessary	Νο		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .1300 -	17 NCAC 05B .1302	WHAT IS INCLUDABLE IN THE	Pursuant to G.S. 150B-21.3A, rule								
	INVESTMENT IN TANGIBLE		INVESTMENT BASE	is necessary without substantive public interest Eff. August 19, 2017							Unnecessary and should expire on	
	PROPERTIES IN NORTH CAROLINA BASE			public interest En. August 19, 2017	Unnecessary	No		Select One	Unnecessary	Select One	the first day of the month following the consultation	Select One
	BASE	17 NCAC 05B .1303	TREATMENT OF	Pursuant to G.S. 150B-21.3A, rule							Unnecessary and should expire on	
			CONSTRUCTION IN PROGRESS	is necessary without substantive public interest Eff. August 19, 2017	Unnecessary	No		Select One	Unnecessary	Select One	the first day of the month following the consultation	Select One
		17 NCAC 05B .1309		Pursuant to G.S. 150B-21.3A, rule							Unnecessary and should expire on	
			INCLUSION BY DEPRECIATION	is necessary without substantive public interest Eff. August 19, 2017	Unnecessary	No		Select One	Unnecessary	Select One	the first day of the month following the consultation	Select One
	SECTION .1400 - APPRAISED	17 NCAC 05B .1406	INVESTMENT BASE PROPERTY INCLUDED	Readopted Eff. May 1, 2018							Unnecessary and should expire on	
	VALUATION OF TANGIBLE AND INTANGIBLE PROPERTY BASE				Unnecessary	No		Select One	Unnecessary	Select One	the first day of the month following the consultation	Select One
	SECTION .1500 -	17 NCAC 05B .1501	COMPUTATION OF TAX	Pursuant to G.S. 150B-21.3A, rule								
	CHANGE OF INCOME YEAR			is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05B .1502		Pursuant to G.S. 150B-21.3A, rule is necessary without substantive								
				public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
HAPTER 05C -		17 NCAC 05C .0101		Readopted Eff. May 1, 2018								
ORATE ME TAX	CORPORATIONS SUBJECT TO THE TAX: TAX RATE AND		CORPORATIONS REQUIRED TO FILE		Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	ALLOCATION	17 NCAC 05C .0102	DOING BUSINESS DEFINED	Pursuant to G.S. 150B-21.3A, rule								
				is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .0103		Pursuant to G.S. 150B-21.3A, rule								
				is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0300 - COMPUTATION OF	17 NCAC 05C .0304		Pursuant to G.S. 150B-21.3A, rule is necessary without substantive								
	NET INCOME			public interest Eff. August 19, 2017	Necessary	Νο		Select One	Necessary	Select One	Necessary and must be readopted	Select One

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	SECTION .0400 - INTEREST INCOME ON GOVERNMENT OBLIGATIONS	17 NCAC 05C .0401	NORTH CAROLINA OBLIGATIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .0402	OBLIGATIONS OF OTHER STATES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .0403 17 NCAC 05C .0404	U.S. OBLIGATIONS SALES OR EXCHANGES	Readopted Eff. May 1, 2018 Pursuant to G.S. 150B-21.3A, rule	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 None 052 10404	SALLS ON LACHANGLS	is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .0405	OBLIGATIONS OF FEDERAL NATIONAL MORTGAGE ASSOCIATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .0406	MORTGAGE BACKED CERTIFICATE GUARANTEED BY GNMA	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .0407	REPURCHASE AGREEMENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0600 - TAXABLE IN ANOTHER STATE	17 NCAC 05C .0601	PRELIMINARY STATEMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .0602	DEFINITION OF TAXPAYER	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .0604	WHEN A TAXPAYER IS SUBJECT TO TAX	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .0605	WHEN A STATE HAS JURISDICTION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0700 - APPORTIONABLE AND NONAPPORTIONABLE E INCOME	17 NCAC 05C .0701	DIVISION OF INCOME: IN GENERAL	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .0704	PRORATION OF DEDUCTION	IS Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0800 - PROPERTY FACTOR	17 NCAC 05C .0801	IN GENERAL	Readopted Eff. May 1, 2018	Unnecessary	No		Select One	Unnecessary	Select One	Unnecessary and should expire on the first day of the month following the consultation	Select One
		17 NCAC 05C .0802	PROPERTY USED FOR THE PRODUCTION OF APPORTIONABLE INCOME	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Unnecessary	No		Select One	Unnecessary	Select One	Unnecessary and should expire on the first day of the month following the consultation	Select One
		17 NCAC 05C .0803	CONSISTENCY IN REPORTING	G Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Unnecessary	No		Select One	Unnecessary	Select One	Unnecessary and should expire on the first day of the month following the consultation	Select One
		17 NCAC 05C .0804	NUMERATOR	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Unnecessary	No		Select One	Unnecessary	Select One	Unnecessary and should expire on the first day of the month following the consultation	Select One
		17 NCAC 05C .0805	VALUATION OF OWNED PROPERTY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Unnecessary	No		Select One	Unnecessary	Select One	Unnecessary and should expire on the first day of the month following the consultation	Select One
	SECTION .0900 - PAYROLL FACTOR	17 NCAC 05C .0902	PAYROLL ACCOUNTING METHOD	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Unnecessary	No		Select One	Unnecessary	Select One	Unnecessary and should expire on the first day of the month following the consultation	Select One

	-	NCAC 05, CORPO	RATE FRANCHISE, INCO	DME, AND INSURANCE TA	(L)							
- Departme nt Period -	nt of Revenue											
	APO - Filled in by RR	Cstaff										
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		17 NCAC 05C .0903	COMPENSATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Unnecessary	No		Select One	Unnecessary	Select One	Unnecessary and should expire on the first day of the month following the consultation	Select One
		17 NCAC 05C .0906	DENOMINATOR OF PAYROLL FACTOR	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Unnecessary	No		Select One	Unnecessary	Select One	Unnecessary and should expire on the first day of the month following the consultation	Select One
		17 NCAC 05C .0907	FACTOR	Readopted Eff. May 1, 2018	Unnecessary	No		Select One	Unnecessary	Select One	Unnecessary and should expire on the first day of the month following the consultation	Select One
		17 NCAC 05C .0908	CORPORATIONS UTILIZING COMMON PAYMASTER	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Unnecessary	No		Select One	Unnecessary	Select One	Unnecessary and should expire on the first day of the month following the consultation	Select One
	SECTION .1000 - SALES FACTOR	17 NCAC 05C .1001	SALES MADE IN GENERAL BUSINESS OPERATIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .1002	SALES INCIDENTAL TO GENERAL BUSINESS OPERATIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .1003	SALES MADE IN OTHER TYPE OF BUSINESS ACTIVITY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .1004	NUMERATOR	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .1005		Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .1006	SALES FACTOR: SALES TO UNITED STATES GOVERNMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .1400 - AMORTIZATION OF BOND PREMIUMS	17 NCAC 05C .1401	PRELIMINARY STATEMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .1402	TAX-EXEMPT BONDS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .1403	TAXABLE BONDS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .1404	DEFINITION OF BOND	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .1500 - NET ECONOMIC LOSS CARRY-OVER		CORPORATIONS APPORTIONING THEIR NET INCOME	Readopted Eff. May 1, 2018	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .1700 - PARTNERSHIPS AND THE CORPORATE PARTNER	17 NCAC 05C .1701	REPORTING PARTNERSHIP NET INCOME	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .1702	OR NONAPPORTIONABLE	Readopted Eff. May 1, 2018	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .1900 - FILING OF RETURNS AND PAYMENT OF TAXES	17 NCAC 05C .1904	OVERPAYMENTS APPLIED TC NEXT YEAR	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05C .1905	ELECTRONIC FILING OF CORPORATION INCOME TAX RETURNS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One

-	NCAC 05, CORPOR	RATE FRANCHISE, INCO	OME, AND INSURANCE TAX	(ES							
	RC staff										
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
	17 NCAC 05C .2004	EXTENSION OF FILING DATE									
EXTENSION OF TIME FOR FILING RETURN			is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
SECTION .2100 -	17 NCAC 05C .2101	REQUIREMENTS WHEN	Pursuant to G.S. 150B-21.3A, rule								
DISSOLUTIONS AND WITHDRAWALS		CORPORATION ENDS	is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
SECTION .2400 -	17 NCAC 05C .2401	1	Pursuant to G.S. 150B-21.3A, rule								
DOMESTIC			is necessary without substantive								
SALES			public interest Eff. August 19, 2017	Necessary	Νο		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05C .2403	APPORTIONMENT OF DISC	Pursuant to G.S. 150B-21.3A, rule								
		NET INCOME	is necessary without substantive	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05C .2404										
			-	Necessary	Νο		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05D .0107	PURPOSE	Pursuant to G.S. 150B-21.3A, rule								
			is necessary without substantive	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05D .0108	WHO MAY SUBMIT REQUEST	Pursuant to G.S. 150B-21.3A, rule								
			is necessary without substantive	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05D .0109	REQUEST FOR ALTERNATIVE	Amended Eff. May 1, 2018								
				Necessary	Νο		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05D .0110		is necessary without substantive	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05D .0111										
			is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05D .0112		Readopted Eff. May 1, 2018	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05D .0113		Pursuant to G.S. 150B-21.3A, rule								
			-	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05D .0114	REMEDY									
			-	Necessary	Νο		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05D .0115	FINAL DECISION									
			is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
SECTION .0100 -	17 NCAC 05E .0101										
GENERAL PROVISIONS		PAYMENTS	is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05F 0103	PREMIUM FINANCE	Pursuant to G.S. 150B-21 34 rule								
		CHARGES AND OTHER	is necessary without substantive	Necessary	Νο		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05E .0104										
		PURCHASE ADDITIONAL PAID-UP LIFE	is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	17 NCAC 05E .0106		Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	ent of Revenue APO - Filled in by RF Rule Section SECTION .2000 - EXTENSION OF TIME FOR FILING RETURN SECTION .2100 - DISSOLUTIONS AND WITHDRAWALS SECTION .2400 - DOMESTIC INTERNATIONAL SALES CORPORATION SECTION .0100 - GENERAL PROVISIONS	APO - Filled in by RRC staff Rule Section Rule Citation SECTION .2000 - EXTENSION OF TIME FOR FILING RETURN 17 NCAC 05C .2004 SECTION .2100 - DISSOLUTIONS AND WITHDRAWALS 17 NCAC 05C .2101 SECTION .2400 - DOMESTIC INTERNATIONAL SALES CORPORATION 17 NCAC 05C .2401 IT NCAC 05C .2403 17 NCAC 05C .2403 IT NCAC 05C .2404 17 NCAC 05C .2404 IT NCAC 05D .0107 17 NCAC 05D .0107 IT NCAC 05D .0108 17 NCAC 05D .0108 IT NCAC 05D .0108 17 NCAC 05D .0109 IT NCAC 05D .0109 17 NCAC 05D .0110 IT NCAC 05D .0110 17 NCAC 05D .0111 IT NCAC 05D .0112 17 NCAC 05D .0112 IT NCAC 05D .0113 17 NCAC 05D .0114 IT NCAC 05D .0114 17 NCAC 05D .0114	APT OF FUILEd in by RRC staff Rule Citation Rule Name SECTION 2000 - EXTENSION OF TIME 17 NCAC 05C .2004 EXTENSION OF FILING DATE SECTION 2000 - EXTENSION OF TIME 17 NCAC 05C .2101 REQUIREMENTS WHEN CORPORATION ENDS SECTION .2400 - DISSOLUTIONS AND WITHDRAWALS 17 NCAC 05C .2401 DOING BUSINESS ACTIVITIES OF DISC SECTION .2400 - DISSOLUTIONS AND WITHDRAWALS 17 NCAC 05C .2403 APPORTIONMENT OF DISC NET INCOME SECTION .2400 - DISSOLUTIONS AND WITHDRAWALS 17 NCAC 05C .2403 DIVIDENDS RECEIVED FROM DISC CORPORATION 17 NCAC 05C .2403 MPPORTIONMENT OF DISC NET INCOME 17 NCAC 05D .0107 PURPOSE 17 NCAC 05D .0107 PURPOSE 17 NCAC 05D .0108 WHO MAY SUBMIT REQUEST 17 NCAC 05D .0109 REQUEST FOR ALTERNATIVE APPORTIONMENT FORMULA 17 NCAC 05D .0110 TIME FOR FILING 17 NCAC 05D .0111 NOTICE OF CONFERENCE 17 NCAC 05D .0112 WHO SHALL ATTEND THE CONFERENCE 17 NCAC 05D .0113 CONDUCT OF THE CONFERENCE 17 NCAC 05D .0114 REMEDY SECTION .0100 - GENERAL PROVISIONS 17 NCAC 05E .0101 REDUCED INSTALLMENT PATMENTS SECTION .0100 - GENERAL PROVISIONS 17 NCAC 05E .0101	Int of Revenue Section State APD - Filled in by RR Cataf Date and Last Agency Action on the Rule Date and Last Agency Action on the Rule SECTION .2000 - EXTENSION OF TIME Rule Citation Rule Section Date and Last Agency Action on the Rule SECTION .2000 - EXTENSION OF TIME IN CAC 05C .2004 EXTENSION OF FILING PATH ONCOUNTONS AND IN CAC 05C .2001 REQUIREMENTS WHEN CORPORATION ENDS Pursuant to CS. 150B 21.3A, rule is necessary without substantive opblic interest FIF. August 19. 2037 SECTION .2000 - DOMSTIC INTERNATIONAL SALES IN CAC 05C .2401 OOING BUSINESS ACTIVITIES Pursuant to CS. 150B 21.3A, rule is necessary without substantive opblic interest EIF. August 19. 2037 INTERNATIONAL SALES IN CAC 05C .2403 APPORTIONMENT OF DISC DISC Pursuant to CS. 150B 21.3A, rule is necessary without substantive opblic interest EIF. August 19. 2037 INTERNATIONAL SALES IN CAC 05C .2403 MPORTIONMENT OF DISC DISC Pursuant to CS. 150B 21.3A, rule is necessary without substantive opblic interest EIF. August 19. 2037 IN CAC 05D .0107 URPOSE Pursuant to CS. 150B 21.3A, rule is necessary without substantive opblic interest EIF. August 19. 2037 IN CAC 05D .0108 REQUEST FOR ALTERNATIVA AppoRTIONMENT FORMULIA Amended EIF. May 1, 2018 IN CAC 05D .0111 NOTICE OF CONFERE	APP - Filed in by REC Lat/ Rule Section Rule Claston Rule Claston Rule Name Date and Last Agency Action on the Aule Agency Determination (1508- 21.3A(c)(1)a) SECTION JOID OF HUNG ATUMO ATUMO OF THE OF HUNG ATUMO	And Face Section Note Staff Section Read Classing Number Section Numer Section N	Unit of the section Number classifier Number classifier State classi	Unit of Label 10 Unit of Label 10 Interaction of Label 10 Product 1000 Product 1000	UNITABULE UNITABULE <t< td=""><td>UNITE<th< td=""><td></td></th<></td></t<>	UNITE <th< td=""><td></td></th<>	

	-	NCAC 05, CORPO	RATE FRANCHISE, INCO	OME, AND INSURANCE TAX	(ES							
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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
BCHAPTER 05F – CRETARY'S THORITY TO JUST NET INCOM TO REQUIRE A MBINED RETURN		17 NCAC 05F .0101	SCOPE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05F .0102	DEFINITIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0200 – ECONOMIC SUBSTANCE	17 NCAC 05F .0201	ECONOMIC SUBSTANCE TES BURDEN OF PROOF	T Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05F .0202	REASONABLE BUSINESS PURPOSES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05F .0203	ECONOMIC EFFECTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05F .0204	ECONOMIC SUBSTANCE DOCTRINE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05F .0205	ECONOMIC SUBSTANCE FACTORS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05F .0206		Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05F .0207	CENTRALIZED CASH MANAGEMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0300 – FAIR MARKET VALU	17 NCAC 05F .0301	DETERMINATION OF FAIR MARKET VALUE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0400 - ADJUSTMENTS	17 NCAC 05F .0401	ADJUSTMENTS TO STATE NET INCOME	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0500 – COMBINED RETURN	17 NCAC 05F .0501 S	METHODOLOGY WHEN COMBINED RETURN REQUIRED OR PERMITTED	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05F .0502	PROCEDURES FOR FILING A COMBINED INCOME TAX RETURN	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05F .0503	COMBINED RETURN TAX CREDITS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0600 – FRANCHISE TAX RETURN	17 NCAC 05F .0601	PROCEDURES FOR FILING A FRANCHISE TAX RETURN	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
KET-BASED CING FOR DRTIONMENT	SECTION .0100 – GENERAL RULES	17 NCAC 05G .0101	SCOPE	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
INCOME		17 NCAC 05G .0102	DEFINITIONS	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0200 – GENERAL PRINCIPLE OF APPLICATION	17 NCAC 05G .0201	ASSIGNMENT OF RECEIPTS FROM SALES OF OTHER THAN TANGIBLE PERSONAL PROPERTY	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One

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ıbchapter	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
	SECTION .0300 – RULES OF REASONABLE	17 NCAC 05G .0301	IN GENERAL	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	APPROXIMATION	17 NCAC 05G .0302	APPROXIMATION BASED	Eff. January 1, 2020								
		17 NCAC 05G .0303	UPON KNOWN SALES RELATED ENTITY	Eff. January 1, 2020	Necessary Necessary	No		Select One Select One	Necessary	Select One Select One	Necessary and must be readopted Necessary and must be readopted	Select One Select One
	SECTION .0400 – EXCLUSION OF	17 NCAC 05G .0401	TRANSACTIONS ALLOCATED GROSS RECEIPTS	S Eff. January 1, 2020				Select One				Select One
	RECEIPTS FROM THE SALES FACTOR	17 NCAC 05G .0402	UNASSIGNABLE GROSS	Eff. January 1, 2020	Necessary	No			Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .0402	RECEIPTS ALTERNATIVE	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	CHANGES IN METHODOLOGY		APPORTIONMENT		Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .0502	ORIGINAL RETURNS	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .0503	SECRETARY'S AUTHORITY TO ADJUST A TAXPAYER'S RETURN	D Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .0504		Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .0505	SECRETARY AUTHORITY TO CHANGE A METHOD OF ASSIGNMENT ON A PROSPECTIVE BASIS	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0600 - FURTHER GUIDANCE	17 NCAC 05G .0601	EXAMPLES	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0700 – SALE OF A SERVICE	17 NCAC 05G .0701	IN GENERAL	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0800 – SALE OF IN-PERSON SERVICES	17 NCAC 05G .0801	IN GENERAL	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .0802	ASSIGNMENT OF RECEIPTS FROM SALE OF IN-PERSON SERVICES	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .0803	REASONABLE	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .0900 - SERVICES DELIVERED TO A CUSTOMER OR ON BEHALF OF THE CUSTOMER, OR DELIVERED ELECTRONICALLY THROUGH THE CUSTOMER	17 NCAC 05G .0901	IN GENERAL	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .0902	ASSIGNMENT OF RECEIPTS FROM SALES OF SERVICES DELIVERED TO THE CUSTOMER OR ON BEHALF OF THE CUSTOMER, OR DELIVERED ELECTRONICALLY THROUGH THE CUSTOMER		Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .0903	DELIVERY TO OR ON BEHALF OF A CUSTOMER BY PHYSICAL MEANS, WHETHEF TO AN INDIVIDUAL OR BUSINESS CUSTOMER		Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .0904	DELIVERY TO CUSTOMER BY ELECTRONIC TRANSMISSION	-	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .0905	SERVICES DELIVERED ELECTRONICALLY THROUGH OR ON BEHALF OF AN INDIVIDUAL OR BUSINESS CUSTOMER	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One

. 150B-21.3	A Report for 17	NCAC 05, CORPO	RATE FRANCHISE, INCO	OME, AND INSURANCE TA)	(ES							
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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
	SECTION .1000 - PROFESSIONAL SERVICES	17 NCAC 05G .1001	IN GENERAL	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .1002	OVERLAP WITH OTHER CATEGORIES OF SERVICES	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .1003		Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .1004	PROFESSIONAL SERVICES OTHER THAN ARCHITECTURAL OR ENGINEERING SERVICES	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .1005	ARCHITECTURAL OR ENGINEERING SERVICES WITH RESPECT TO REAL OR TANGIBLE PERSONAL PROPERTY	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .1006	RELATED ENTITY TRANSACTIONS	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .1100 – LICENSE OR LEASE OF INTANGIBLE PROPERTY	17 NCAC 05G .1101	IN GENERAL	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .1102	LICENSE OF A MARKETING	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .1103	LICENSE OF A PRODUCTION	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .1104	LICENSE OF A MIXED	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .1105	LICENSE OF INTANGIBLE PROPERTY WHEN SUBSTANCE OF THE TRANSACTION RESEMBLES A SALE OF GOODS OR SERVICES	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .1200 – SALE OF INTANGIBLE PROPERTY	17 NCAC 05G .1201	ASSIGNMENT OF RECEIPTS	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
	SECTION .1300 – SPECIAL RULES	17 NCAC 05G .1301	SOFTWARE TRANSACTIONS	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .1302	SALES OR LICENSES OF DIGITAL GOODS AND SERVICES	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One
		17 NCAC 05G .1303	TELECOMMUNICATIONS COMPANIES	Eff. January 1, 2020	Necessary	No		Select One	Necessary	Select One	Necessary and must be readopted	Select One