

Rule	Topic	Notes	Draft	1st Notice	2nd Notice	JCAR	final	TFI	Comments Notes
				Filing	Filing	Hearing			
100.2055 standard deduction	also .2160, .216		3/20/2018						reflects changes in law--means-testing
100.2175 Invest in Kids credit				11/27/2017	1/22/2018	2/13/2018	2/28/2018		new program
100.2197 Foreign tax credit			12/5/2017						reflects change in IRS position on treatment of purchased credits
100.2330 NOLs and other deduction also .2360, .240	also .2770, .277!	12/6/2016	5/18/2018		8/14/2018				submitted : generally non-controversial, but italicizes non-statutory language
100.2565 recovery of itemized dedu	also .2770, .277!	12/6/2016	5/25/2018	7/27/2018	8/14/2018				new; prevents double-tax
100.2850 reasonable comp		2/15/2017	12/26/2017						submitted : 3/27 and 7/13/17 mtgs w/DOR; sent suggested example
100.3360 noncombination rule repe	also .3380, .360	4/24/2018							submitted : original draft 10/3/2017; new draft revises slightly
100.3420 insurance co apportionment		12/5/2017	6/1/2018		8/14/2018				sent email : reinsurance premium sourcing election (reinstated by statute)
100.7300 W-2 electronic filing requirements			12/15/2017	2/8/2018	3/13/2018	3/21/2018			proposed and emergency (11/30/17)
100.9715 definition of transportatio	for app'ment--c	12/14/2015	6/8/2018	8/6/2018	9/18/2018				submitted : interested parties mtg 2/17
110.110 notice of assessment on DOR website			12/15/2017		3/13/2018				JCAR objected; withdrawn 4/20/18
130.101 technical changes	also 30+ other regs		3/23/2018						submitted : language tweaks and repeals out-of-date provisions
130.120 nontaxable transactions		12/6/2016	7/14/2017	12/26/2017	1/16/2018	1/26/2018			adds new ones, deletes old ones, adds ref to sunset-ability
130.320 gasohol		4/9/2018	5/25/2018						reflects 2017 law-change
130.330 MM&E		4/9/2018	5/25/2018						graphic arts equipment now eligible
130.455 mv leasing and trade-in all	also 130.2013	12/6/2016							reflects repeal of trade-in credit (gone from DAG website by 7/13/17)
130.501 monthly returns		4/9/2018	5/25/2018						reflects law-change re electronic filing
130.555 vending machines	also .701, .715	12/6/2016	6/30/2017	12/15/2017	1/16/2018	1/26/2018			2012 change re sub-certificates
130.701 certificate of registration			4/9/2018	5/25/2018					reflects 2017 law-change re annual renewals
130.1960 bad debt		12/6/2016	6/23/2017	12/15/2017	1/16/2018	1/26/2018			reflects law-change
140.101 technical changes	also 8 other regs		4/6/2018						SOT clean-up
140.401 monthly returns		4/9/2018	5/25/2018		8/14/2018				SOT analog to 130.501
150.311 repealed	also 150.340		4/6/2018						UT: CDF and old MM&E
150.802 trade show appearances	new	12/6/2016	8/18/2017	5/25/2018	6/12/2018	7/27/2018			submitted 10/2; changes to rule reflect most TFI comments
150.803 Wayfair nexus	new	8/22/2018							submitted 8/30
151.105 technical changes	also 2 other regs		4/6/2018						Vehicle UT clean-up
160.101 technical changes	also 4 other regs		4/6/2018						SUT clean-up
220.115 local sourcing-conditional	also other local ROTs		3/16/2018						submitted : reflects law-change but lacks clarity; slightly different from 2016 version
470.101et Gas Revenue Tax				8/24/2018					DOT says technical and removing obsolete language
475.100 fracking tax	also .105 et seq	4/9/2018	5/25/2018						
500.100 motor fuel tax	also 500.200, .3	4/9/2018							
520.610 et HIB and Ezone (not same title)			6/22/2018						withdrawn by 8/17; SOS good standing; no investigations or must return all benefits
527.20 EDGE rules (not same Title also .20 - .110			10/20/2017						3/20/2018 submitted : proposed and emergency; emergency revised 12/15/2017 to reflect JCAR objection
700.100 et UPIA			3/20/2018						
760.100 electronic returns		4/9/2018	5/25/2018		8/14/2018				reflects statute change
760.100 et Unclaimed Property (not same Title)			2/26/2018						submitted : new RUUPA
1000.100 e Invest in Kids			4/20/2018	8/1/2018	9/18/2018				administration of program
1200.100 general info and TP assista	also .110, .130, .1	12/6/2016							updated to reflect current practice (gone from DAG website by 7/13/17)
1910.5 PTAB procedures	also 1910.70 et seq		3/2/2018						mostly law-change precluding legislators from PTAB work
1910.12 et PTAB			8/24/2018						