



Indiana Economic Development Corporation  
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October 2, 2012

Shane Corbin  
Deputy Director, Tax Policy  
Indiana Department of Revenue  
Indiana Government Center North, N-248--MS 101  
100 North Senate Avenue  
Indianapolis, Indiana 46204

Dear Mr. Corbin:

Pursuant to IC 4-22-2-28, the Indiana Economic Development Corporation ("IEDC") has reviewed the economic impact analysis for small business associated with rule changes contained in LSA Document 12-429 and proposed by the Indiana Department of Revenue ("DOR"). The proposed rule repeals various portions of 45 IAC in order to clean up obsolete, superseded, or superfluous sections of the code. The economic impact statement prepared by the DOR indicates that small businesses will not experience any economic impact or new regulatory burdens as a result of the proposed rule.

The IEDC does not object to the economic impact to small businesses associated with the proposed rule. If you have any questions about the comments contained herein please contact me at 234-3997 or [eshields@iedc.in.gov](mailto:eshields@iedc.in.gov).

Regards,

A handwritten signature in black ink, appearing to read "Eric P. Shields".

Eric P. Shields  
Policy Director