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**TITLE 45 DEPARTMENT OF STATE REVENUE**

**One Year Requirement ([IC 4-22-2-25](#))**

LSA Document #14-520

September 4, 2015

RE: LSA Document #14-520 - Notice with Respect to Amendments to [45 IAC 13](#)

On behalf of the Indiana Department of Revenue (Department), I am submitting this notice in compliance with [IC 4-22-2-25](#). The notice is sought because the Department has determined that the promulgation of a portion of the captioned rule may not be completed within one year after publication of the Notice of Intent to Adopt a Rule.

The Department caused the posting of its Notice of Intent to Adopt a Rule for the captioned document on January 7, 2015 (DIN: [20150107-IR-045140520NIA](#)).

Due to the eight (8) month review by the State Budget Agency to approve LSA Document #14-520, the Department will not be able to complete the rulemaking process by January 7, 2016.

The Department will expeditiously proceed with final action on the proposed amendments. The expected date the rule will be approved or deemed approved by the Governor or withdrawn under [IC 4-22-2-41](#) is February 12, 2016.

The 250th day after publication of the Notice of Intent to Adopt a Rule is September 14, 2015. This notice is submitted in a timely matter.

Andrew J. Kossack, Commissioner  
Indiana Department of Revenue

*Posted: 09/09/2015 by Legislative Services Agency*  
An [html](#) version of this document.