

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

LSA Document #16-429

June 1, 2017

RE: LSA Document #16-429 Notice with Respect to Amendments to [45 IAC 16](#)

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 September 28, 2016 (DIN: [20160928-IR-045160429NIA](#)).

Due to the comprehensive review by the Attorney General's Office, the Department will not be able to complete the rulemaking process by September 28, 2017.

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 The expected date the rule will be approved or deemed approved by the Governor or withdrawn under [IC 4-22-2-41](#) is September 28, 2018.

The two hundred fiftieth day after publication of the Notice of Intent to Adopt a Rule is June 5, 2017. This notice is submitted in a timely manner.

Adam Krupp, Commissioner  
Indiana Department of Revenue

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