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**TITLE 45 DEPARTMENT OF STATE REVENUE**

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

LSA Document #16-569

September 1, 2017

RE: LSA Document #16-569 - Notice with Respect to Amendments to [45 IAC 3.1](#)

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 December 28, 2016 (DIN: [20161228-IR-045160569NIA](#)).

Due to the comprehensive review by the Attorney General's Office, the Department will not be able to complete the rulemaking process by December 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 The expected date the rule will be approved or deemed approved by the Governor or withdrawn under [IC 4-22-2-41](#) is May 1, 2018.

The 250th day after publication of the Notice of Intent to Adopt a Rule is September 4, 2017. This notice is submitted in a timely manner.

Adam Krupp, Commissioner  
Indiana Department of Revenue

*Posted: 09/06/2017 by Legislative Services Agency*  
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