



Office of Small Business and Entrepreneurship  
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May 17, 2016

Bruce R. Kolb  
Attorney  
Indiana Department of Revenue  
100 North Senate Avenue, N. 248, MS-102  
Indianapolis, IN 46204

Dear Mr. Kolb,

Pursuant to IC 4-22, the Indiana Office of Small Business and Entrepreneurship (“OSBE”) has reviewed the economic impact analysis for small business associated with rule changes contained in LSA Document 16-2 proposed by the Indiana Department of Revenue (DOR). The proposed rule adds 45 IAC 7-0.5-1 to clarify the scope, adds 45 IAC 7-0.5-2 clarify definitions incorporated by reference, adds 45 IAC 7-0.5-3 to clarify definitions, amends 45 IAC 7-1-1 to clarify the penalty provisions, amends 45 IAC 7-2-1 to clarify and update disclosure of confidential information, amends 45 IAC 7-3-5.5 clarify and update deduction and refund requirements, amends 45 IAC 7-3-6 clarify proof needed to receive a deduction or refund, adds 45 IAC 7-4-1 to clarify who is responsible for tax payment, adds 45 IAC 7-4-2 to clarify tax on samples, adds 45 IAC 7-5-1 to clarify the requirements of filing monthly returns, adds 45 IAC 7-5-2 to clarify primary source reporting, adds 45 IAC 7-6-1 to clarify exemptions from alcoholic beverage excise tax, repeals 45 IAC 7-1-2; 45 IAC 7-1-3; 45 IAC 7-3-1; 45 IAC 7-3-2; 45 IAC 7-3-3; 45 IAC 7-3-4; 45 IAC 7-3-5, effective 30 days after filing with the Publisher.

The economic impact statement prepared by DOR states the proposed rule will not impose an economic impact on small businesses under IC 4-22-2.1-5. OSBE does not object to the economic impact to small business associated with the proposed rule. If you have any questions about the comments contained herein please contact me at 317.232.5679 or [ombudsman@osbe.in.gov](mailto:ombudsman@osbe.in.gov).

Regards,

A handwritten signature in black ink, appearing to read "R Warner", with a long horizontal line extending to the right.

Robert Warner