NOTICE OF INTENT TO ADOPT A RULE:

TITLE 45 DEPARTMENT OF STATE REVENUE

Notice of Intent to Adopt a Rule

LSA Document #14-144

Under IC 4-22-2-23, the Department of State Revenue intends to adopt a rule concerning the following:

OVERVIEW: Amends 45 IAC 4.1 concerning death taxation. Questions concerning the proposed rule may be addressed to the following telephone number: (317) 232-2107. Statutory authority: IC 6-8.1-3-3.

For purposes of IC 4-22-2-28.1, the Small Business Regulatory Coordinator for this rule is:

Shane Corbin, Deputy Director Department of State Revenue Indiana Government CenterNorth 100 North Senate Avenue, Room N248 Indianapolis, IN 46204 (317) 232-2107 scorbin@dor.in.gov

For purposes of IC 4-22-2-28.1, the Small Business Ombudsman designated by IC 4-4-35-8 is:

Erik Scheub Office of Small Business and Entrepreneurship One North Capitol, Suite 600 Indianapolis, IN 46204 (317) 232-5679 ombudsman@osbe.in.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in IC 4-4-35-8, specifically IC 4-4-35-8(9), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.