



**VIA EMAIL**

February 20, 2017

Mr. Bruce R. Kolb  
Attorney  
Indiana Department of  
Revenue Via [bklob@dor.in.gov](mailto:bklob@dor.in.gov)

Re: LSA Document #16-425 / Economic Impact Statement

Mr. Kolb

Pursuant to Indiana Code 4-22, the Indiana Economic Development Corporation (the “IEDC”) has reviewed the economic impact analysis for small businesses associated with the rule changes contained in LSA Document #16-425 proposed by the Indiana Department of Revenue (the “DOR”).

The economic impact statement prepared by the DOR states, “[t]he proposed rule will not impose requirements or costs on small businesses under IC 4-22-2.1-5.”

Based upon this statement and the IEDC’s review of the changes, the IEDC supports the proposed rule related to the economic impact to small business if the DOR’s conclusion reflects the actual result after promulgation. If you have any questions about these comments, please contact me at [dhsmith@iedc.in.gov](mailto:dhsmith@iedc.in.gov).

Sincerely,

Devin Hillsdon-Smith  
Director, Interagency Affairs & Redevelopment