



INDIANA OFFICE OF SMALL BUSINESS AND ENTREPRENEURSHIP

Jacob Schpok, Executive Director

August 25, 2014

Debbi Harling
Indiana Department of Revenue
Legal Division
100 N. Senate Ave., N248, MS102
Indianapolis, IN 46204-2253

Dear Ms. Harling,

Pursuant to IC 4-22-2-28, 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 14-334 proposed by the Indiana Department of Revenue (“IDOR”). The proposed rule repeals 45 IAC 4.1-1-1, 45 IAC 4.1-1-2, 45 IAC 4.1-1-4, 45 IAC 4.1-1-5, 45 IAC 4.1-1-6, 45 IAC 4.1-1-7, 45 IAC 4.1-1-8, 45 IAC 4.1-1-9, 45 IAC 4.1-1-10, 45 IAC 4.1-1-11, 45 IAC 4.1-1-12, 45 IAC 4.1-1-13, 45 IAC 4.1-1-14, 45 IAC 4.1-2-1, 45 IAC 4.1-2-2, 45 IAC 4.1-2-3, 45 IAC 4.1-2-4, 45 IAC 4.1-2-5, 45 IAC 4.1-2-6, 45 IAC 4.1-2-7, 45 IAC 4.1-2-8, 45 IAC 4.1-2-9, 45 IAC 4.1-2-10, 45 IAC 4.1-3-1, 45 IAC 4.1-3-2, 45 IAC 4.1-3-3, 45 IAC 4.1-3-4, 45 IAC 4.1-3-5, 45 IAC 4.1-3-7, 45 IAC 4.1-3-8, 45 IAC 4.1-3-9, 45 IAC 4.1-3-10, 45 IAC 4.1-3-11, 45 IAC 4.1-3-12, 45 IAC 4.1-3-13, 45 IAC 4.1-4-1, 45 IAC 4.1-4-2, 45 IAC 4.1-4-3, 45 IAC 4.1-4-4, 45 IAC 4.1-5-1, 45 IAC 4.1-5-2, 45 IAC 4.1-5-3, 45 IAC 4.1-5-4, 45 IAC 4.1-5-5, 45 IAC 4.1-5-6, 45 IAC 4.1-5-7, 45 IAC 4.1-5-8, 45 IAC 4.1-5-9, 45 IAC 4.1-5-10, 45 IAC 4.1-5-11, 45 IAC 4.1-5-12, 45 IAC 4.1-6-1, 45 IAC 4.1-6-2, 45 IAC 4.1-7-1, 45 IAC 4.1-7-2, 45 IAC 4.1-7-3, 45 IAC 4.1-8-1, 45 IAC 4.1-8-2, 45 IAC 4.1-8-3, 45 IAC 4.1-8-4, 45 IAC 4.1-8-5, 45 IAC 4.1-8-6, 45 IAC 4.1-8-7, 45 IAC 4.1-8-8, 45 IAC 4.1-9-3, 45 IAC 4.1-9-4, 45 IAC 4.1-9-6, 45 IAC 4.1-11-1, 45 IAC 4.1-11-2, 45 IAC 4.1-11-3, 45 IAC 4.1-11-4, 45 IAC 4.1-11-5, 45 IAC 4.1-12-1, 45 IAC 4.1-12-2, 45 IAC 4.1-12-3, 45 IAC 4.1-12-4, 45 IAC 4.1-12-5, 45 IAC 4.1-13-1, 45 IAC 4.1-13-2, and 45 IAC 4.1-13-5, concerning death taxation.

The economic impact statement prepared by the IDOR will not impose requirements or costs on small businesses under IC4-22-2.1-5. 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 232.5679 or ombudsman@osbe.in.gov.

Regards,

Erik Scheub