

TITLE 45 DEPARTMENT OF STATE REVENUE
LSA Document #23-658

I. Continued Need for the Rule

The rules have a continued need to provide reasonable guidance and certainty for individuals who may be living or working both inside and outside Indiana. The issues of individual domicile and residency when an individual moves into or out of Indiana continue to occur and have increased in light of the increased use of remote work in recent years.

These three rules meet each of the standards set forth in IC 4-22-2-19.5.

In addition, there are no alternative methods of achieving the purpose of the rules that are less costly or less intrusive, or that would otherwise minimize the economic impact of the proposed rules on small businesses.

II. Analysis of fees, fines, and civil penalties under IC 4-22-2-19.6

This rule does not include any fees, fines, or civil penalties.

III. Complaints and Comments

The Department has not received any complaints or comments concerning the rules or the rule's implementation by the agency.

IV. Difficulties Encountered

The Department of State Revenue has not encountered any difficulties in administering these rules or with parties complying with the rule.

V. Changes in Technology, Economic Conditions, or Other Factors

No changes in technology, economic conditions, or other factors have changed in the areas affected by these rules since the last time the rule was reviewed.

VI. Revised Regulatory Analysis

There have not been any changes to the cost benefit, economic impact, fiscal impact, or regulatory burden statement that were originally filed with these rules.