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**TITLE 45 DEPARTMENT OF STATE REVENUE**

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

**OVERVIEW:** Amends 45 IAC 3.1-1-29 concerning the definition of “business income” for adjusted gross income tax purposes. Public comments are invited. Statutory authority: IC 6-8.1-3-3.