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## **TITLE 45 DEPARTMENT OF STATE REVENUE**

LSA Document #02-334

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 concerning the filing of consolidated returns for adjusted gross income tax purposes. Adds new sections 45 IAC 3.1-1-110.1 "Election to file consolidated return," and 45 IAC 3.1-1-111.1 "Calculation of consolidated income". Repeals 45 IAC 3.1-1-110, 45 IAC 3.1-1-111, and 45 IAC 3.1-1-112. Public comments are invited. Stautory authority: IC 6-8.1-3-3.