

**FISCAL NOTE
PUBLIC COST**

- I. Department Title: Department of Revenue
Division Title: Director of Revenue
Chapter Title: Income Tax**

Rule Number and Name:	12 CSR 10-2.019 Determination of Withholding for Work Performed at Temporary Work Location
Type of Rulemaking:	EMERGENCY RULE

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
Department of Revenue	Less than \$500

III. WORKSHEET

IV. ASSUMPTIONS

The Department of Revenue assumes an unknown number of employers will file Affidavits with the Department. The Department will scan those documents and make them available to our staff. Systematic queries of tax returns may be completed based on the submission of the Affidavits.

The work to scan and complete queries is not beyond normal daily activities of the staff involved and would not result in additional funding needs.