



RULES OF  
**Department of Revenue**  
**Division 10—Director of Revenue**  
**Chapter 400—Individual Income Tax**

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**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 400 – Individual Income Tax**

**12 CSR 10-400.200 Special Needs Adoption Tax Credit**  
(Rescinded September 30, 2024)

*AUTHORITY: section 143.961, RSMo 2000, and 135.327, RSMo Supp. 2006. Emergency rule filed Jan. 7, 2005, effective Jan. 17, 2005, expired July 15, 2005. Original rule filed Jan. 7, 2005, effective July 30, 2005. Amended: Filed Oct. 31, 2006, effective May 30, 2007. Rescinded: Filed Jan. 25, 2024, effective Sept. 30, 2024.*

**12 CSR 10-400.210 Children in Crisis Tax Credit**  
(Rescinded July 30, 2018)

*AUTHORITY: section 135.327, RSMo Supp. 2006. Original rule filed Oct. 26, 2006, effective May 30, 2007. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-400.250 Computation of an Individual's Missouri Adjusted Gross Income on a Combined Income Tax Return**  
(Rescinded March 30, 2024)

*AUTHORITY: section 143.961, RSMo 2000, and section 135.647, RSMo Supp. 2007. Original rule filed Dec. 1, 2004, effective July 30, 2005. Amended: Filed Aug. 14, 2007, effective Feb. 29, 2008. Rescinded: Filed Aug. 15, 2023, effective March 30, 2024.*