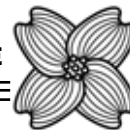




RULES OF  
**Department of Revenue**  
**Division 10—Director of Revenue**  
**Chapter 42—General Department Policies**

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TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 42 – General Department Policies

12 CSR 10-42.030 Gifts to the State

PURPOSE: This rule clarifies the procedure for acceptance of gifts to the state of Missouri.

(1) Any devise, bequest, donation, gift or assignment of money, bonds or choses in action, or of any property, real, personal or mixed, to a specific department, division, commission, institution or other agency of the state of Missouri shall be received and accepted by such department, division, commission, institution or other agency pursuant to the constitutional or statutory authority granted to such agency.

(2) Any devise, bequest, donation, gift or assignment of money, bonds or choses in action, or of any property, real, personal or mixed, to the state of Missouri, and not to a specific department, division, commission, institution or other agency thereof authorized to receive and accept same, may be received and accepted by the Director of Revenue upon such terms, conditions and limitations as are acceptable to the Director of Revenue. The Director of Revenue's authority to receive and accept a devise, bequest, donation, gift or assignment may, by designation of the Director of Revenue, be delegated to other officials or employees of the Department of Revenue.

(3) Every devise, bequest, donation, gift or assignment to the state of Missouri submitted to the Director of Revenue for purpose of acceptance shall be documented in form substantially as follows:

\*\*\*\*\*

STATE OF MISSOURI
DEED OF GIFT

FROM:

Name of Donor

Street Address

City State Zip Code

KNOW ALL PERSONS BY THESE PRESENTS that the Donor does hereby convey to the state of Missouri without consideration all right, title and interest in the following property upon such terms, conditions and limitations as are specifically set forth herein:

(Description of Property)

(Description of Terms, Conditions and Limitations)

It is intended that this conveyance constitute a valid gift under the laws of the state of Missouri so that the right and title to such property shall pass to and vest in the state of Missouri, and all such property and the proceeds thereof may be appropriated for educational purposes or for such other purposes as the

General Assembly may direct.

Signature of Donor (or Authorized Representative)

Title (if applicable)

Date

\*\*\*\*\*

(4) A prospective donor should contact the general counsel of the Department of Revenue for the purpose of discussing any terms, conditions or limitations of a gift to the state of Missouri, and to discuss the manner of delivery of the gift to the state of Missouri.

AUTHORITY: section 33.550, RSMo 1994. \* Original rule filed Nov. 14, 1985, effective April 25, 1986. Amended: Filed Feb. 23, 1989, effective June 11, 1989. Rescinded and readopted: Filed June 7, 1999, effective Dec. 30, 1999.

\*Original authority: 33.550, RSMo 1939, amended 1947.

12 CSR 10-42.040 Documents Requiring the Director's Personal Signature

PURPOSE: This rule clarifies what documents as ministerial acts may be delegated by the director to his/her subordinates.

(1) The director of revenue may delegate to his/her subordinates the right to execute on behalf of the Department of Revenue all documents which record the performance of a ministerial act. The following departmental documents are examples of documents which can be signed by duly authorized subordinates: sales/use tax assessments, final notice of state income tax deficiency, certification of delinquent sales tax, assessment of delinquent cigarette tax, certificate of title and notice of loss of driving privilege.

AUTHORITY: section 136.120, RSMo 1986. Original rule filed March 28, 1986, effective July 11, 1986.

12 CSR 10-42.050 Disclosure of Public Records and Confidentiality of Closed Records

PURPOSE: This rule informs the public what information can be obtained from the Department of Revenue.

(1) Except as otherwise provided, all records retained by or for the Department of Revenue, including any report, survey, memorandum, or other document or study prepared and presented to the Department of Revenue by a consultant or other professional service paid for in whole or in part by public funds or any employee of the Department of Revenue except as provided in this rule, is a public record and available to any individual, agency, or organization upon request.



(2) All reports or returns filed with the Department of Revenue, abstract or portion of any report or return, information obtained by an investigation conducted by the Department of Revenue in the discharge of its official duty, information received by the director of revenue in cooperation with the United States or other states in connection with the administration of the tax laws of the state of Missouri is a closed record subject to disclosure as provided in section 32.057.2., RSMo.

(3) All sales tax information which is a closed record pursuant to section 32.057, RSMo, will be disclosed to counties and political subdivisions imposing a sales tax upon request as provided in sections 144.121 and 144.122, RSMo.

(4) All records, files, memorandums, reports, or research conducted by or on behalf of the criminal investigation bureau or the general counsel's office pertaining to legal actions, causes of action, and litigation involving the Missouri Department of Revenue are closed records, as public knowledge will adversely affect the legal action, cause of action, or litigation and are not subject to disclosure unless otherwise required to be disclosed by statute or regulation.

(5) All records, files, memorandums, reports, or research related to any matter conducted by the attorney general's office or any prosecuting attorney pertaining to legal actions, causes of action, and litigation involving the Missouri Department of Revenue are closed records, as public knowledge will adversely affect the legal action, cause of action, or litigation and are not subject to disclosure unless otherwise required to be disclosed by statute or regulation.

(6) All software, programs, and access codes for electronic data processing and documentation thereof are closed records pursuant to section 610.021, RSMo.

(7) All license plates and drivers licenses issued pursuant to section 301.146, RSMo, are not subject to disclosure.

(8) All requests for public records relating to motor vehicles and vehicle operator laws of the state of Missouri must be made to the Division of Motor Vehicle and Driver's Licensing by letter, email, or by telephone. All telephone requests must be subsequently reduced to writing by either the party making the request or the department. All correspondence should be mailed or emailed to one (1) of the following addresses:

(A) Requests for Public Record(s) Relating to Motor Vehicles.  
Division of Motor Vehicle and Driver's Licensing  
PO Box 100, Jefferson City, MO 65105  
DLRecords@dor.mo.gov; and

(B) Requests for Public Record(s) Relating to Motor Vehicle Operator Laws.  
Division of Motor Vehicle and Driver's Licensing  
PO Box 200, Jefferson City, MO 65105  
MVRRecords@dor.mo.gov.

(9) All requests for public records and disclosure of closed records pursuant to section 32.057.2., RSMo, and regulations relating to the revenue laws of the state of Missouri may be made by letter, email, or by telephone to the division of taxation, unless otherwise required by regulation or law to be sent to another government agency. All requests for information relating to billings, assessments, notices, audit reports, or corre-

spondence from the Department of Revenue may be made by telephone. All correspondence should be mailed or emailed to the appropriate address –

Tobacco Tax  
PO Box 3320  
Jefferson City, MO 65105  
excise@dor.mo.gov

Financial Institution Tax  
PO Box 898  
Jefferson City, MO 65105  
fit@dor.mo.gov

Cigarette Tax  
PO Box 811  
Jefferson City, MO 65105  
excise@dor.mo.gov

Motor Fuel Tax  
PO Box 300  
Jefferson City, MO 65105  
Motor Fuel Refunds: motorfuelrefunds@dor.mo.gov  
All other questions: excise@dor.mo.gov

County Tax  
PO Box 475  
Jefferson City, MO 65105  
countyfees@dor.mo.gov

Sales/Use Tax  
PO Box 840  
Jefferson City, MO 65105  
salesuse@dor.mo.gov

Withholding Tax  
PO Box 999  
Jefferson City, MO 65105  
withholding@dor.mo.gov

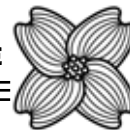
Corporation Income Tax  
PO Box 3365  
Jefferson City, MO 65105  
corporate@dor.mo.gov

Weekly Withholding Tax  
PO Box 3333  
Jefferson City, MO 65105  
withholding@dor.mo.gov

Individual Income Tax  
PO Box 2200  
Jefferson City, MO 65105  
income@dor.mo.gov

Property Tax Credit Refund Claims  
PO Box 2800  
Jefferson City, MO 65105  
PropertyTaxCredit@dor.mo.gov

Pass-through Entity Tax  
PO Box 3080  
Jefferson City, MO 65105  
corporate@dor.mo.gov



Fiduciary Income Tax  
PO Box 3815  
Jefferson City, MO 65105-3815  
dor.fiduciary@dor.mo.gov

(10) Personnel records relating to specific employees are maintained for the purpose of hiring, firing, disciplining, or promoting. The files are closed records not subject to disclosure. Personnel records not relating to specific employees, such as job descriptions, statistical studies, and salary schedules, are public records. All requests for personnel records which are public records must be made to the division of administration by letter, email, or by telephone. Telephone requests must be subsequently reduced to writing by the party making the request or by the department. Correspondence should be mailed or emailed to the following address:

Division of Administration  
PO Box 475, Jefferson City, MO 65105  
HRO@dor.mo.gov

(11) All discussions between the Missouri Department of Revenue and its representatives in preparation for negotiations with employee groups are closed meetings. All work product developed by the department and its representatives in preparation for negotiations with employee groups are closed records.

(12) Each request must contain the following:

(A) Name and title (if any) of the person making the request; and

(B) Description of the information being requested.

(13) The party requesting information from the Department of Revenue is required to pay a fee for each request at the time of making, according to the fee schedule in effect at the time the information is requested of the Department of Revenue. Depending on the type of request, the requesting party may be required to pay sales tax.

(14) See 12 CSR 10-41.020 for disclosure of information, returns, reports, or facts shown to state and federal prosecuting attorneys.

(15) All Social Security numbers disclosed to the Department of Revenue are closed records and are not available to the public.

(16) The Department of Revenue is permitted to publish –

(A) Statistics, statements, or explanations so classified as to prevent the identification of any taxpayer or of any particular reports or returns and the item thereof; and

(B) The names and addresses without any additional information of persons whose tax refund checks have been returned undelivered by the United States Post Office.

(17) The following examples of common information requests and whether such information can be disclosed are provided as a convenience and are not exhaustive. Each request will be reviewed on an individual basis –

(A) Motor Vehicle Information – title histories, dealer sales reports, license registration information, and driving records are not confidential;

(B) Tax return information is confidential subject to disclosure pursuant to section 32.057, RSMo;

(C) Criminal investigation files are confidential;

(D) The amount of a particular taxpayer's delinquency is confidential subject to disclosure pursuant to section 32.057,

RSMo;

(E) The total dollar amount of delinquent taxes owed to the state of Missouri and the area of the state of Missouri with the highest rate of delinquent taxpayers is not confidential;

(F) Final decisions issued by hearing officers in regard to motor vehicle dealer license and salvage business licensee revocations, driver's license suspensions, and driving while intoxicated (DWI) hearings are not confidential; and

(G) Information regarding the total payments made to the crime victims' fund by all courts in the state of Missouri is not confidential.

(18) All written requests for public records from the Department of Revenue under the Missouri Sunshine Law, section 610.010, et seq., should be mailed or emailed to the custodian of records at the following address:

Department of Revenue  
General Counsel's Office  
PO Box 475  
Jefferson City, MO 65105  
OpenRecords@dor.mo.gov

*AUTHORITY: sections 32.057, 610.010, and 610.025, RSMo 2016.\* Original rule filed June 17, 1986, effective Sept. 26, 1986. Amended: Filed April 1, 1987, effective July 11, 1987. Amended: Filed March 31, 1988, effective Sept. 29, 1988. Amended: Filed Dec. 20, 1989, effective May 11, 1990. Amended: Filed March 28, 2023, effective Oct. 30, 2023.*

*\*Original authority: 32.057, RSMo 1979, amended 1980, 1983, 1993, 1994, 1996, 2003, 2004, 2008, 2014; 610.010, RSMo 1973, amended 1977, 1978, 1982, 1987, 1993, 1998, 2004; and 610.025, RSMo 2004.*

## **12 CSR 10-42.060 Investment and Cash Management Procedures**

(Rescinded November 30, 2018)

*AUTHORITY: section 136.110, RSMo 1986. Original rule filed Jan. 20, 1987, effective May 11, 1987. Rescinded: Filed May 9, 2018, effective Nov. 30, 2018.*

## **12 CSR 10-42.070 Sales Tax Financial Report**

(Rescinded January 30, 2007)

*AUTHORITY: sections 32.057, 66.620.5, 67.525.3, 67.570.3, 67.594.3, 67.712.3, 92.410.3, 94.550.3, 94.625.3, 94.725.3. and 144.122, RSMo 1986. Original rule filed April 1, 1987, effective July 11, 1987. Amended: Filed July 17, 1989, effective Oct. 27, 1989. Rescinded: Filed July 27, 2006, effective Jan. 30, 2007.*

## **12 CSR 10-42.080 Industry Type Report (ITR)**

*PURPOSE: To inform the public, state agencies, and political subdivisions of the availability of the Industry Type Report (ITR).*

(1) The Industry Type Report (ITR) is a statistical summary of the number of business accounts within a particular political subdivision of the state of Missouri based on the North American Industry Classification System Code (NAICS Code).

(2) The following information is contained in the ITR:

(A) NAICS Code;



- (B) Type of industry;
- (C) Number of business accounts for the particular NAICS Code;
- (D) Amount of taxable sales of all business accounts for the particular NAICS Code if there are six (6) or more business accounts by year and quarter; and
- (E) Time period of report.

(3) The ITR is available on the Department of Revenue’s website (dor.mo.gov) under public information reports.

*AUTHORITY: section 32.057, RSMo 2016.\* Original rule filed April 1, 1987, effective July 11, 1987. Amended: Filed Nov. 8, 2023, effective May 30, 2024.*

*\*Original authority: 32.057, RSMo 1979, amended 1980, 1983, 1993, 1994, 1996, 2003, 2004, 2008, 2014.*

**12 CSR 10-42.090 Business Listing Report**

*PURPOSE: To inform state agencies and political subdivisions of the availability of the Sales and Use Tax Business Listing Report.*

*PUBLISHER’S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.*

(1) The Business Listing Report (BLR) is a listing of the name and address of businesses which have a sales tax license within a particular county, city, or mass transit district within the state of Missouri.

(2) The BLR is available to local taxing authorities imposing a sales tax. It contains the following information for their taxing jurisdiction:

- (A) Name and address of business;
- (B) Name and address of location;
- (C) Sales tax license number (Missouri ID/MOID);
- (D) Date location opened and closed (if applicable);
- (E) Whether the business has a liquor license;
- (F) Jurisdiction code and site code;
- (G) North American Industry Classification System (NAICS) standard industry code and description;
- (H) Account tax type and location type;
- (I) Account filing frequency;
- (J) Whether location is located within city limits; and
- (K) The number of businesses and the total number of locations within the political subdivision.

(3) The department has made these reports available on a secure portal by accessing the MyTax Missouri portal at mytax.mo.gov and creating an account as a Government User. Each individual listed on Form 4379 Request for Information or Audit of Local Sales and Use Tax Records will need to register separately on MyTax Missouri as a Government User. Each Government User will receive an email with their temporary password at which time they may log into MyTax Missouri and set up a series of security questions and make any changes to their user profile.

Once all desired Government User accounts have been created, complete Form 4379 Request for Information or Audit of Local Sales and Use Tax Records with the usernames and submit it to the department. The department will validate the information provided on the form and grant access as requested. Access granted by Form 4379 will last until the end of the calendar year. A new form will need to be completed and submitted annually to continue access to secure reports. In order for Form 4379 to be valid, it must be signed by an authorized person for the political subdivision. A county will need a signature from a county commissioner. A city will need the mayor, city administrator, manager, or chairperson to sign the form. A district will need to have a signature from a member of the board of directors.

(4) The BLR is available for any time period that is on the file including one (1) day.

(5) Each request must contain the following information:

- (A) Name, Missouri’s MyTax Government User ID, and title (if any) of the person making the request;
- (B) Name of the political subdivision or state or federal agency or company making the request (if applicable); and
- (C) All written requests for a BLR must be made by email to localgov@dor.mo.gov, by fax to (573) 522-1160, or by mail to Request for Information or Audit of Local Sales and Use Tax Records with Taxation Division, PO Box 3380, Jefferson City, MO 65105.

(6) The information contained in the BLR is confidential information subject to the disclosure provisions of section 32.057, RSMo. Illegal disclosure by the local taxing authority or an employee thereof may invoke the criminal penalty of section 32.057, RSMo, and forfeiture of access to Department of Revenue records, this report, and the Monthly Sales Tax Distribution Report pursuant to section 144.122, RSMo.

(7) Form 4379, Request for Information or Audit of Local Sales and Use Tax Records, revised April 2021, is incorporated by reference and published by and can be obtained from the Missouri Department of Revenue, PO Box 100, Jefferson City, MO 65105-0100 or at dor.mo.gov. This form does not include any amendments or additions since the revision date noted.

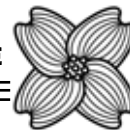
*AUTHORITY: sections 32.057 and 144.083, RSMo 2016.\* Original rule filed April 1, 1987, effective July 11, 1987. Amended: Filed Aug. 21, 1987, effective Dec. 12, 1987. Amended: Filed Nov. 9, 2023, effective May 30, 2024.*

*\*Original authority: 32.057, RSMo 1979, amended 1980, 1983, 1993, 1994, 1996, 2003, 2004, 2008, 2014, and 144.083, RSMo 1961, amended 1965, 1986, 2004, 2007.*

**12 CSR 10-42.100 Monthly Sales and Use Tax Distribution Report**

*PURPOSE: This rule informs local taxing authorities imposing a sales tax of the availability of the Monthly Sales Tax Distribution Report as an alternative to the physical audit of sales tax records maintained by the Department of Revenue.*

*PUBLISHER’S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this*



rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) The Monthly Sales Tax Distribution Report (the “Report”) is a listing of all sales tax collected by the Department of Revenue for the local taxing authority imposing a sales tax.

(2) The following information is contained in the Report:

- (A) Name of business;
  - (B) Missouri tax ID number;
  - (C) Filing period for which the distribution is attributable;
- and
- (D) Amount of distribution for each filing period paid by the taxpayer during this month.

(3) The Report is only available to those taxing authorities imposing a sales tax.

(4) All requests for a Report must be made by filing a Form 4379 Request for Information or Audit of Local Sales and Use Tax Records with Taxation Division, PO Box 3380, Jefferson City, MO 65105.

(5) Each request must contain the following information:

- (A) Name, email address, user ID, signature, and title of person making the request; and
- (B) Name of the taxing authority making the request.

(6) The request must be made by the chief executive of the taxing authority. Portal access will be granted to each individual with a user ID listed on the request.

(7) The information contained in the Report is confidential information subject to the disclosure provisions of section 32.057, RSMo. Illegal disclosure by the local taxing authority or an employee thereof may invoke the criminal penalty of section 32.057, RSMo, and a forfeiture of access to Department of Revenue records, this Report, and the Sales Tax Trust Fund Report pursuant to section 144.122, RSMo.

(8) Form 4379, Request for Information or Audit of Local Sales and Use Tax Records, revised April 2021, is incorporated by reference and published by and can be obtained from the Missouri Department of Revenue, PO Box 100, Jefferson City, MO 65105-0100 or at dor.mo.gov. This form does not include any amendments or additions since the revision date noted.

*AUTHORITY: sections 32.057, 144.121, and 144.122, RSMo 2016.\* Original rule filed April 1, 1987, effective July 11, 1987. Amended: Filed Nov. 8, 2023, effective May 30, 2024.*

\*Original authority: 32.057, RSMo 1979, amended 1980, 1983, 1993, 1994, 1996, 2003, 2004, 2008, 2014; 144.121, RSMo 1973, amended 1979, 1980, 1993, 1994; and 144.122, RSMo 1973, amended 1980.

### **12 CSR 10-42.110 Local Tax Management Report**

(Rescinded May 30, 2007)

*AUTHORITY: section 32.057, RSMo 1986. Original rule filed April 1, 1987, effective July 11, 1987. Rescinded: Filed Oct. 23, 2006, effective May 30, 2007.*