



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 (1986).

(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 (Cum. Supp. 1989).

(7) All license plates and drivers licenses issued pursuant to section 301.146, RSMo (1986) 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 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 to the following addresses:

(A) Requests for Public Record(s) Relating to Motor Vehicles. Division of Motor Vehicle and Driver's Licensing, P.O. Box 100, Jefferson City, MO 65105; and

(B) Requests for Public Record(s) Relating to Motor Vehicle Operator Laws. Division of Motor Vehicle and Driver's Licensing, P.O. Box 200, Jefferson City, MO 65105.

(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 in writing 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 a particular tax return must be made in writing by the party making the request, telephone requests for information relating to a particular tax return will not be answered. All requests for information relating to billings, assessments, notices, audit reports or correspondence from the Department of Revenue may be made by telephone. All correspondence should be mailed to the appropriate address:

Bingo Tax P.O. Box 3001 Jefferson City, MO 65105
Cigarette Tax P.O. Box 811 Jefferson City, MO 65105
Financial Institution Tax P.O. Box 898 Jefferson City, MO 65105
Motor Fuel/Special Fuel Tax P.O. Box 300 Jefferson City, MO 65105

County Tax P.O. Box 475 Jefferson City, MO 65105
Sales/Use Tax P.O. Box 840 Jefferson City, MO 65105

Corporation Income Tax P.O. Box 700 Jefferson City, MO 65105
Withholding Tax P.O. Box 999 Jefferson City, MO 65105

Corporation Franchise Tax P.O. Box 371 Jefferson City, MO 65105
Weekly Withholding Tax P.O. Box 3333 Jefferson City, MO 65105

Individual Income Tax P.O. Box 2200 Jefferson City, MO 65105
Senior Citizens Refund Claims P.O. Box 2800 Jefferson City, MO 65105

Inheritance/Estate Tax P.O. Box 27 Jefferson City, MO 65105

(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 in writing 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 to the following address: Division of Administration, P.O. Box 475, Jefferson City, MO 65105.

(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, except those numbers used as the driver's license numbers, 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 is 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; and

AUTHORITY: sections 32.057, 610.010 and 610.025, RSMo 1986. 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.



12 CSR 10-42.060 Investment and Cash Management Procedures

PURPOSE: This rule identifies the forms in which funds are received by the Investment and Cash Management Office. The rule also sets deadlines for receiving each type of funds at the Investment and Cash Management Office for both normal working days and the last working day of the fiscal year.

Editor's Note: The secretary of state has determined that the publication of this rule in its entirety would be unduly cumbersome or expensive. The entire text of the material referenced has been filed with the secretary of state. This material may be found at the Office of the Secretary of State or at the headquarters of the agency and is available to any interested person at a cost established by state law.

(1) The Department of Revenue's Investment and Cash Management Office (ICMO) receives or processes all funds for deposit to the state bank accounts. The term funds includes:

(A) Coin, currency and checks physically brought to the ICMO;

(B) Validated deposit tickets representing monies deposited in collection accounts at banks under contract with the state treasurer; and

(C) Request For Funds forms (United States Treasury TFS 5805a) representing monies which will be transmitted to the state bank account electronically.

(2) A revenue transmittal form (Missouri SAM 540) must accompany all funds submitted for deposit. State agencies must prepare revenue transmittal forms according to Section I-2 of the *State of Missouri Financial Management and Control System Agency Procedures Manual*, as amended.

(3) The ICMO has different procedures for each type of funds received.

(A) Coin, currency and checks which are not in locked bags or suitcases must be retalled by ICMO personnel and those totals must be compared to the totals on the accompanying revenue transmittal forms. ICMO personnel must also secure these monies and prepare deposit tickets.

(B) Coin, currency and checks which are presented in locked bags or suitcases and are accompanied by deposit tickets require less processing by ICMO personnel. In this case, each deposit ticket must agree to its corresponding revenue transmittal form.

(C) Validated deposit tickets are usually received in bundles. ICMO personnel retotal

each bundle and compare the total to the total on the accompanying revenue transmittal form.

(D) For electronic funds transfers, agencies should bring the Request For Funds form and its corresponding revenue transmittal form to the ICMO before the anticipated receipt of the transfer. ICMO personnel will make a deposit ticket for each transfer and send it to the bank so that the bank is aware of the transfer and can validate the deposit ticket upon receipt of the transfer.

(4) The ICMO normally makes a bank deposit by 4:00 p.m. each working day. In order to balance receipts and deliver the deposit to the bank on time, the following deadlines apply:

(A) Coin, currency and checks which are not in locked bags or suitcases must be received at the ICMO by 2:00 p.m. in order to be taken to the bank that day. Coin, currency and checks received in this fashion after 2:00 p.m. normally will be taken to the bank the following working day;

(B) Coin, currency and checks submitted for deposit in locked bags or suitcases must be received at the ICMO by 3:00 p.m. in order to be taken to the bank that day. Coin, currency and checks received in locked bags or suitcases after 3:00 p.m. normally will be taken to the bank the following working day;

(C) Validated deposit tickets from collection accounts must be received at the ICMO by 2:00 p.m. in order to be considered part of that day's business. Validated deposit tickets from collection accounts received after 2:00 p.m. will be considered part of the next working day's business; and

(D) All electronic fund transfer advices normally must be received at the bank by 10:00 a.m. to be included in that day's business.

(5) On the last working day of the fiscal year, all money must be deposited at the bank by 2:00 p.m. in order to be included in that fiscal year's deposit. Thus, in order to balance all funds and make a deposit by 2:00 p.m. on the last working day of the fiscal year, the following deadlines apply:

(A) Coin, currency and checks which are not in locked bags or suitcases must be received at the ICMO by 10:00 a.m.;

(B) Coin, currency and checks which are in locked bags or suitcases must be received at the ICMO by 12:00 (noon);

(C) Validated deposit tickets from collection accounts must be received at the ICMO by 10:00 a.m.; and

(D) Electronic funds transfer advices must be received at the bank by 1:00 p.m.

AUTHORITY: section 136.110, RSMo 1986. Original rule filed Jan. 20, 1987, effective May 11, 1987.

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 Standard Industry Code Report

PURPOSE: To inform the public, state agencies and political subdivisions of the availability of the Standard Industry Code Report.

(1) The Standard Industry Code Report (SICR) is a statistical summary of the number of business accounts within a particular political subdivision of the state of Missouri based on a three (3)-digit Standard Industry Code.

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

(A) Standard Industry Code Number (SICN);

(B) Type of industry;

(C) Number of business accounts for the particular SICN;

(D) Amount of taxable sales of all business accounts for the particular SICN if there are five (5) or more business accounts by year and quarter; and

(E) Time period of report.

(3) The SICR is available to state agencies, political subdivisions and the public.

(4) All requests for a SICR must be made in writing to the Information Services Bureau Manager, Information Systems Division, P.O. Box 41, Jefferson City, MO 65105.

(5) Each request must contain the following information:

(A) Name, address, phone number and title (if any) of the person making the request;

(B) Description of the information being requested; and

(C) Name of business (if applicable).

(6) The party requesting a SICR is required to pay a fee for each request according to the



fee schedule in effect at the time the request is made.

AUTHORITY: section 32.057, RSMo 1986. Original rule filed April 1, 1987, effective July 11, 1987.

12 CSR 10-42.090 Business Location Report

PURPOSE: To inform the public, state agencies and political subdivisions of the availability of the Sales Tax Business Location Report.

(1) The Business Location 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 authority within the state of Missouri.

(2) The Department of Revenue will issue two (2) types of BLR'S— (A) Business Location Report—Public (BLR-P); and (B) Business Location Report—Government (BLR-G).

(3) The BLR-P is available to the public and state and federal agencies and those political subdivisions not entitled to the BLR-G. It contains the following information: (A) Name and address of business; and (B) Name and address of location.

(4) The BLR-G is available to local taxing authorities imposing a sales tax and Group A cities located within St. Louis County. 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; (D) Date location opened and closed (if applicable); (E) Date business opened and closed (if applicable); (F) Whether the business has a liquor license; (G) City, county and site code; (H) Standard industry code and description; and (I) Time period of report.

(5) All requests for a BLR-P or BLR-G must be made in writing to the Information Services Bureau Manager, Information Systems Division, P.O. Box 41, Jefferson City, MO 65105.

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

(7) Each request must contain the following information:

- (A) Name, address, phone number 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); (C) Whether a BLR-P or BLR-G is being requested; and (D) Description of the information being requested.

(8) The party requesting a BLR is required to pay a fee for each request according to the fee schedule in effect at the time the request is made.

(9) The information contained in the BLR-G is confidential information subject to the disclosure provisions of section 32.057, RSMo (1986). Illegal disclosure by the local taxing authority or an employee thereof may invoke the criminal penalty of section 32.057.3., RSMo (1986) and forfeiture of access to Department of Revenue records, this report and the Monthly Sales Tax Distribution Report pursuant to section 144.122, RSMo (1986).

AUTHORITY: sections 32.057 and 144.083, RSMo 1986. Original rule filed April 1, 1987, effective July 11, 1987. Amended: Filed Aug. 21, 1987, effective Dec. 12, 1987.

12 CSR 10-42.100 Monthly Sales 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.

(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) Sales tax license 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 and class A cities.

(4) All requests for a Report must be made in writing to the Information Services Bureau Manager, Information Systems Division, P.O. Box 41, Jefferson City, MO 65105.

(5) Each Report request must contain the following information: (A) Name, address, phone number and title of person making the request; (B) Name of the taxing authority making the request; and (C) Month(s) the Report is requested for.

(6) The request must be made by the chief executive or financial officer of the taxing authority. The Report will be sent to the person and address on file with the Department of Revenue for distribution of the local sales tax.

(7) The party requesting the Report is required to pay a fee for each request according to the fee schedule in effect at the time the request is made.

(8) The information contained in the Report is confidential information subject to the disclosure provisions of section 32.057, RSMo (1986). Illegal disclosure by the local taxing authority or an employee thereof may invoke the criminal penalty of section 32.057.3., RSMo (1986) 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 (1986).

AUTHORITY: sections 32.057, 144.121 and 144.122, RSMo 1986. Original rule filed April 1, 1987, effective July 11, 1987.

12 CSR 10-42.110 Local Tax Management Report

PURPOSE: To inform those local taxing authorities imposing a sales tax or cigarette tax including Group B cities and counties and those political subdivisions receiving distributions of the financial institution tax what information will be contained in the monthly Local Tax Management Report issued by the Department of Revenue and when the Report will be issued.

(1) The Local Tax Management Report (the Report) is a statistical summary of the management of local sales taxes, cigarette taxes and financial institution tax.



(2) The Report contains information about the following taxes:

- (A) Local sales tax including amounts paid under protest;
- (B) Cigarette tax;
- (C) Financial institution tax; and
- (D) Other taxes.

(3) For each of the taxes listed in section (2) the Report contains the following information:

- (A) Balance sheet prepared as of the last day of the month for which the distribution was made;
- (B) Statement of Collections and Disbursements for the month for which the distributions is made; and
- (C) Statement of Collections and Disbursements for the fiscal year to date of the Report.

(4) The information contained on the Report is for the entire state of Missouri and does not relate to any one taxing authority or political subdivision.

(5) Each local taxing authority imposing a sales tax or cigarette tax and those political subdivisions receiving funds generated by the financial institution tax will receive one (1) Report at the time of distributions.

AUTHORITY: section 32.057, RSMo 1986. Original rule filed April 1, 1987, effective July 11, 1987.