



RULES OF  
**Department of Revenue**  
**Division 10—Director of Revenue**  
**Chapter 9—Corporation Franchise Tax**

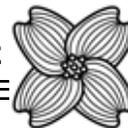
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**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 9 – Corporation Franchise Tax**

**12 CSR 10-9.010 Corporation Franchise Tax Form**

(Rescinded January 13, 1983)

*AUTHORITY: section 536.022, RSMo Supp. 1981. Original rule filed Dec. 22, 1975, effective Jan. 2, 1976. Rescinded: Filed Oct. 13, 1982, effective Jan. 13, 1983.*

**12 CSR 10-9.100 Forms for Franchise Tax**

(Rescinded July 30, 2018)

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.010. Original rule filed April 13, 1989, effective July 13, 1989. Amended: Filed Nov. 2, 1989, effective March 11, 1990. Changed to 12 CSR 10-9.100, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-9.110 Form: Request for Extension of Time to File**

(Rescinded July 30, 2018)

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.020. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.110, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-9.120 Form: Request for Franchise Tax Clearance**

(Rescinded July 30, 2018)

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.030. Original rule filed Sept. 29, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.120, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-9.130 Form: Authorization for Release of Confidential Information**

(Rescinded July 30, 2018)

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.040. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.130, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-9.140 General**

(Rescinded December 30, 2023)

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.110. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.140, effective Jan. 1, 2000. Rescinded: Filed May 17, 2023, effective Dec. 30, 2023.*

**12 CSR 10-9.150 Definitions**

(Rescinded December 30, 2023)

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.120. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.150, effective Jan. 1, 2000. Rescinded: Filed May 17, 2023, effective Dec. 30, 2023.*

**12 CSR 10-9.160 Exceptions**

(Rescinded December 30, 2023)

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.130. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.160, effective Jan. 1, 2000. Rescinded: Filed May 17, 2023, effective Dec. 30, 2023.*

**12 CSR 10-9.170 Tax Year**

(Rescinded December 30, 2023)

*AUTHORITY: section 147.120.9, RSMo Supp. 1997. This rule previously filed as 15 CSR 30-150.140. Original rule filed Sept. 18, 1995, effective March 30, 1996. Amended: Filed Oct. 21, 1998, effective April 30, 1999. Changed to 12 CSR 10-9.170, effective Jan. 1, 2000. Rescinded: Filed May 17, 2023, effective Dec. 30, 2023.*

**12 CSR 10-9.180 Payment**

(Rescinded December 30, 2023)

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.150. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.180, effective Jan. 1, 2000. Rescinded: Filed May 22, 2023, effective Dec. 30, 2023.*

**12 CSR 10-9.190 Information Confidential, Exceptions**

(Rescinded July 30, 2018)

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.160. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.190, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-9.200 Report, Contents, Date Due**

(Rescinded December 30, 2023)

*AUTHORITY: section 147.120.9, RSMo Supp. 1997. This rule previously filed as 15 CSR 30-150.170. Original rule filed Sept. 28, 1995, effective March 30, 1996. Amended: Filed Oct. 21, 1998, effective April 30, 1999. Changed to 12 CSR 10-9.200, effective Jan. 1, 2000. Rescinded: Filed May 22, 2023, effective Dec. 30, 2023.*

**12 CSR 10-9.210 Extension of Time to File**

(Rescinded July 30, 2018)

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.180. Original rule filed Sept.*



28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.210, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-9.220 Audits**  
(Rescinded July 30, 2018)

*AUTHORITY:* section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.190. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.220, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-9.230 Assessments**  
(Rescinded July 30, 2018)

*AUTHORITY:* section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.200. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.230, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-9.240 Final Determinations, Hearings**  
(Rescinded July 30, 2018)

*AUTHORITY:* section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.210. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.240, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-9.250 Review by the Administrative Hearing Commission**  
(Rescinded July 30, 2018)

*AUTHORITY:* section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.220. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.250, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-9.260 Overpayments**  
(Rescinded July 30, 2018)

*AUTHORITY:* section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.230. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.260, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-9.270 Amended Reports**  
(Rescinded July 30, 2018)

*AUTHORITY:* section 147.120.9, RSMo Supp. 1995. This rule previously as 15 CSR 30-150.240. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.270, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-9.280 Limitations on Collection of Tax, Refunds**  
(Rescinded December 30, 2023)

*AUTHORITY:* section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.250. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.280, effective Jan. 1, 2000. Rescinded: Filed May 22, 2023, effective Dec. 30, 2023.

**12 CSR 10-9.290 Compliance with the Americans with Disabilities Act**  
(Rescinded December 30, 2023)

*AUTHORITY:* section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.300. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.290, effective Jan. 1, 2000. Rescinded: Filed May 22, 2023, effective Dec. 30, 2023.