RULES OF

Department of Revenue

Division 10—Director of Revenue

Chapter 41—General Tax Provisions

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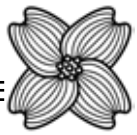


TITLE 12 — DEPARTMENT OF REVENUE
Division 10 — Director of Revenue
Chapter 41 — General Tax Provisions

12 CSR 10-41.010 Annual Adjusted Rate of Interest

PURPOSE: Under the Annual Adjusted Rate of Interest (section 32.065, RSMo), this rule establishes the annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid.

(1) Pursuant to section 32.065, RSMo, the director of revenue upon official notice of the average predominant prime rate quoted by commercial banks to large businesses, as determined and reported by the Board of Governors of the Federal Reserve System in the Federal Reserve Statistical Release H.15(519) for the month of September of each year, has set by administrative order the annual adjusted rate of interest to be paid on unpaid amounts of taxes during the succeeding calendar year as follows:

Calendar Year	Rate of Interest on Unpaid Amounts of Taxes
1995	12%
1996	9%
1997	8%
1998	9%
1999	8%
2000	8%
2001	10%
2002	6%
2003	5%
2004	4%
2005	5%
2006	7%
2007	8%
2008	8%
2009	5%
2010	3%
2011	3%
2012	3%
2013	3%
2014	3%
2015	3%
2016	3%
2017	4%
2018	4%
2019	5%
2020	5%
2021	3%
2022	3%
2023	6%
2024	9%
2025	8%
2026	7%

(2) On unpaid amounts of taxes due and owing prior to January 1, 1983, the rate of interest to be paid is the rate as set in the statute regarding that specific tax from the date due to December 31, 1982.

(3) The annual adjusted rate of interest shall be applied on a per diem basis and shall not be compounded.

(4) For all calendar years staring January 1, 2026, or after, the director of revenue shall compute the annual adjusted rate of interest and shall post the rate on or before October 22 of each year on the taxation page of the department's website at dor.mo.gov/taxation/ to comply with the provisions of section 32.065, RSMo.

AUTHORITY: section 32.065, RSMo 2016. Emergency rule filed Oct. 13, 1982, effective Oct. 23, 1982, expired Feb. 19, 1983. Original rule filed Nov. 5, 1982, effective Feb. 11, 1983. Emergency amendment filed Oct. 13, 1983, effective Oct. 23, 1983, expired Feb. 20, 1984. Amended: Filed Oct. 13, 1983, effective Jan. 13, 1984. Emergency amendment filed Oct. 19, 1984, effective Oct. 29, 1984, expired Feb. 26, 1985. Amended: Filed Oct. 19, 1984, effective May 11, 1985. Emergency amendment filed Oct. 24, 1985, effective Nov. 4, 1985, expired April 3, 1986. Amended: Filed Oct. 24, 1985, effective Jan. 26, 1986. Emergency amendment filed Oct. 22, 1986, effective Nov. 1, 1986, expired March 1, 1987. Amended: Filed Oct. 22, 1986, effective Feb. 12, 1987. Emergency amendment filed Oct. 22, 1987, effective Nov. 1, 1987, expired March 1, 1988. Amended: Filed Oct. 22, 1987, effective Feb. 11, 1988. Emergency amendment filed Oct. 21, 1988, effective Oct. 31, 1988, expired Feb. 28, 1989. Amended: Filed Oct. 21, 1988, effective April 13, 1989. Amended: Filed Aug. 21, 1988, effective April 13, 1989. Emergency amendment filed Oct. 20, 1989, effective Oct. 30, 1989, expired Feb. 27, 1990. Amended: Filed Oct. 20, 1989, effective Feb. 25, 1990. Emergency amendment filed Oct. 26, 1990, effective Nov. 5, 1990, expired March 4, 1991. Amended: Filed Oct. 26, 1990, effective March 14, 1991. Emergency amendment filed Sept. 23, 1991, effective Oct. 3, 1991, expired Jan. 30, 1992. Amended: Filed Sept. 23, 1991, effective Feb. 6, 1992. Emergency amendment filed Oct. 22, 1992, effective Jan. 1, 1993, expired April 30, 1993. Emergency amendment filed April 14, 1993, effective May 1, 1993, expired Aug. 28, 1993. Amended: Filed Oct. 22, 1992, effective May 6, 1993. Emergency amendment filed Nov. 15, 1993, effective Jan. 1, 1994, expired April 30, 1994. Amended: Filed Nov. 15, 1993, effective June 6, 1994. Emergency amendment filed April 20, 1994, effective May 1, 1994, expired Aug. 28, 1994. Emergency amendment filed Oct. 31, 1994, effective Jan. 1, 1995, expired April 30, 1995. Amended: Filed Oct. 31, 1994, effective April 30, 1995. Emergency amendment filed Dec. 8, 1995, effective Jan. 1, 1996, expired June 28, 1996. Amended: Filed Dec. 8, 1995, effective June 30, 1996. Amended: Filed May 29, 1996, effective Nov. 30, 1996. Emergency amendment filed Nov. 13, 1996, effective Jan. 1, 1997, expired June 29, 1997. Amended: Filed May 2, 1997, effective Oct. 30, 1997. Amended: Filed Oct. 24, 1997, effective April 30, 1998. Emergency amendment filed Dec. 8, 1998, effective Jan. 1, 1999, expired June 29, 1999. Amended: Filed Dec. 8, 1998, effective June 30, 1999. Emergency amendment filed Nov. 10, 1999, effective Jan. 1, 2000, expired June 28, 2000. Amended: Filed Nov. 10, 1999, effective May 30, 2000. Emergency amendment filed Oct. 31, 2000, effective Jan. 1, 2001, expired June 29, 2001. Amended: Filed Oct. 31, 2000, effective April 30, 2001. Emergency amendment filed Oct. 31, 2001, effective Jan. 1, 2002, expired June 29, 2002. Amended: Filed Oct. 31, 2001, effective April 30, 2002. Emergency amendment filed Nov. 15, 2002, effective Jan. 1, 2003, expired June 29, 2003. Amended: Filed Nov. 15, 2002, effective April 30, 2003. Emergency amendment filed Nov. 17, 2003, effective Jan. 1, 2004, expired June 28, 2004. Amended: Filed Nov. 17, 2003, effective May 30, 2004. Emergency amendment filed Nov. 30, 2004, effective Jan. 1, 2005, expired June 29, 2005. Amended: Filed Nov. 30, 2004, effective June 30, 2005. Emergency amendment filed Dec. 21, 2005, effective Jan. 1, 2006, expired June 29, 2006. Amended: Filed Dec. 21, 2005, effective May 30, 2006. Emergency amendment filed Oct. 25, 2006, effective Jan. 1, 2007, expired June 29, 2007. Amended: Filed Oct. 25, 2006, effective May 30, 2007. Emergency amendment filed Oct. 16, 2007, effective Jan. 1, 2008, expired June 28, 2008. Amended: Filed Oct. 16, 2007, effective April 30, 2008.*

Emergency amendment filed Oct. 21, 2008, effective Jan. 1, 2009, expired June 29, 2009. Amended: Filed Oct. 21, 2008, effective May 30, 2009. Emergency amendment filed Oct. 27, 2009, effective Jan. 1, 2010, expired June 29, 2010. Amended: Filed Oct. 27, 2009, effective April 30, 2010. Emergency amendment filed Oct. 22, 2010, effective Jan. 1, 2011, expired June 29, 2011. Amended: Filed Oct. 22, 2010, effective April 30, 2011. Emergency amendment filed Oct. 24, 2011, effective Jan. 1, 2012, expired June 28, 2012. Amended: Filed Oct. 24, 2011, effective April 30, 2012. Emergency amendment filed Oct. 22, 2012, effective Jan. 1, 2013, expired June 29, 2013. Amended: Filed Oct. 22, 2012, effective April 30, 2013. Emergency amendment filed Oct. 22, 2013, effective Jan. 1, 2014, expired June 29, 2014. Amended: Filed Oct. 22, 2013, effective April 30, 2014. Emergency amendment filed Oct. 22, 2014, effective Jan. 1, 2015, expired June 29, 2015. Amended: Filed Oct. 22, 2014, effective April 30, 2015. Emergency amendment filed Oct. 22, 2015, effective Jan. 1, 2016, expired June 28, 2016. Amended: Filed Oct. 22, 2015, effective April 30, 2016. Emergency amendment filed Oct. 21, 2016, effective Jan. 1, 2017, expired June 29, 2017. Amended: Filed Oct. 21, 2016, effective April 30, 2017. Emergency amendment filed Oct. 20, 2017, effective Jan. 1, 2018, expired June 29, 2018. Amended: Filed Oct. 20, 2017, effective April 30, 2018. Emergency amendment filed Oct. 22, 2018, effective Jan. 1, 2019, expired June 29, 2019. Amended: Filed Oct. 22, 2018, effective April 30, 2019. Emergency amendment filed Oct. 21, 2019, effective Jan. 1, 2020, expired June 28, 2020. Amended: Filed Oct. 21, 2019, effective April 30, 2020. Emergency amendment filed Oct. 19, 2020, effective Jan. 1, 2021, expired June 29, 2021. Amended: Filed Oct. 19, 2020, effective May 30, 2021. Emergency amendment filed Oct. 19, 2021, effective Jan. 1, 2022, expired June 29, 2022. Amended: Filed Oct. 15, 2021, effective April 30, 2022. Emergency amendment filed Oct. 21, 2022, effective Jan. 1, 2023, expired June 29, 2023. Amended: Filed Oct. 21, 2022, effective May 30, 2023. Emergency amendment filed Nov. 14, 2023, effective Jan. 1, 2024, expired June 28, 2024. Amended: Filed Nov. 14, 2023, effective May 30, 2024. Emergency amendment filed Dec. 3, 2024, effective Jan. 1, 2025, expired June 29, 2025. Amended: Filed Dec. 3, 2024, effective June 30, 2025. Emergency amendment filed Oct. 20, 2025, effective Jan. 1, 2026, expired June 29, 2026. Amended: Filed Oct. 20, 2025, effective April 30, 2026.

**Original authority: 32.065, RSMo 1982, amended 1986, 1995.*

12 CSR 10-41.020 Disclosure of Information, Returns, Reports, or Facts Shown By Them to State and Federal Prosecuting Officials

PURPOSE: This rule provides guidance for the disclosure of all tax information, returns, reports, or facts shown by them when requested by state or federal prosecuting officials.

(1) The director of revenue or other designated official of the Missouri Department of Revenue is permitted to disclose all tax information, returns, reports, or facts shown by them to a state or federal prosecuting official, their designees or other persons officially involved in any criminal, quasi-criminal, or civil investigation action or proceeding under the laws of this state or of the United States, if the tax information, returns, reports, or facts shown are pertinent to a criminal, quasi-criminal, or civil investigation involving the enforcement of revenue laws or investigations of public officials.

(2) All requests for tax information, returns, reports, or facts shown by them must be made to the director of revenue. Requests not directed to the director of revenue will not be honored and will be returned to the party(ies) making the request.

(3) Each request must contain the following information:

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

(B) Description of all tax information, returns, reports, or facts shown by them being requested including the specific taxable years;

(C) A brief statement showing why the tax information, returns, reports, or facts are pertinent to the investigation;

(D) A brief description of the entire investigation including the specific revenue laws believed to have been violated or crimes committed by the public official under investigation; and

(E) Name of the person or corporation being investigated.

(4) The requesting party must execute a statement swearing that they will not disclose to anyone, without the prior written approval of the director of revenue, the tax information, returns, reports, or facts they received from the director of revenue. The director of revenue's decision as to the dissemination of any information provided to any person under this rule shall be final and binding upon all persons with knowledge of any tax information, returns, reports, or facts provided by the director of revenue.

AUTHORITY: section 32.057, RSMo 2016. Original rule filed Oct. 15, 1985, effective Jan. 26, 1986. Amended: Filed Aug. 18, 2025, effective Feb. 28, 2026.*

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

12 CSR 10-41.025 Disclosure of Confidential Taxpayer Information to Officers, Members, Partners, and Employees of a Business

PURPOSE: Businesses often communicate with the Missouri Department of Revenue through officers, members, partners, or employees. This rule establishes a simplified process for documenting such persons' authority to communicate with the department on behalf of a business about confidential tax matters, when a power of attorney is not necessary.

(1) The director of revenue or other designated official of the Missouri Department of Revenue may disclose all tax information relating to a particular taxpayer's return to an officer, member, partner of the business, or authorized representative related to any period for which the officer, member, partner, or authorized representative is registered with the Department of Revenue.

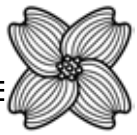
(2) The director of revenue or other designated official of the Missouri Department of Revenue may disclose all tax information to any employee with job duties that include, but are not limited to, the following:

(A) Responsibility for answering correspondence dealing with state tax matters;

(B) Responsibility for answering verbal requests from a tax authority dealing with state tax matters;

(C) Responsibility for reviewing state tax matters and submitting requested information to a tax authority; or

(D) Responsibility for preparing tax documents (but not necessarily responsibility for signing such documents) to be filed with a tax authority.



(3) Before the director of revenue or other designated official of the Missouri Department of Revenue may release any confidential tax information under section (2) of this rule, the business must provide the department a document stating that the employee has the authority to perform any of the above job duties as regular course of work on tax matters and that the information requested is strictly to be used for state tax matters, unless otherwise restricted. The document shall be on company letterhead with the company's address and phone number and must be signed by an officer, member, or partner of the company, or by the supervisor of the employee. Alternatively, the document stating the employee's authority may be an email containing the company's phone number and physical address, sent to the Missouri Department of Revenue by an officer, member, or partner of the company, or the supervisor of the employee, using an email address with a domain that exactly matches the domain of the company's website.

(A) If the employee's authority is limited, the letter or email shall specify the tax periods, tax types, or tax forms that may be released to the employee.

(B) If the employee's authority shall be for a limited time, the letter or email shall specify the time limitation on the employee's authority.

(C) If the letter or email does not include any limitation, the director of revenue or other designated official of the Missouri Department of Revenue may disclose all information without limitation until such time as the company revokes or limits the employee's authority in writing.

(D) If there are any concerns regarding the authenticity or veracity of the letter or email, the Missouri Department of Revenue may require additional evidence or documentation from the company before relying upon such letter or email.

AUTHORITY: section 32.057.2.(1)(a), RSMo 2016. Original rule filed Jan. 15, 2013, effective July 30, 2013. Amended: Filed Aug. 28, 2025, effective Feb. 28, 2026.*

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

12 CSR 10-41.030 Power of Attorney

PURPOSE: This rule provides guidance as to when a power of attorney is required to be provided by the taxpayer to allow disclosure of confidential Missouri tax information about the taxpayer to the taxpayer's authorized representative.

(1) The director of revenue or other designated official of the Missouri Department of Revenue is permitted to disclose all tax information, returns, reports, or facts relating to a particular taxpayer's return to the duly authorized representative of the taxpayer with respect to the tax matter designated by the taxpayer.

(2) Except as otherwise provided by regulation, in order for a third party to qualify as a duly authorized representative, the taxpayer must execute and file with the Department of Revenue a power of attorney designating the third party as taxpayer's duly authorized representative.

(3) A duly authorized representative may include, but is not limited to, a person currently employed by the taxpayer, a tax return preparer, a certified public accountant, or an attorney.

(4) The power of attorney must be executed as follows:

(A) Individual. In the case of an individual taxpayer, by the individual;

(B) Husband and Wife. In the case of any taxable year for which a combined return was made, by both husband and wife if both are to be represented by the same representative, except that either spouse may sign for the other if the signature is duly authorized in writing by the other spouse. In the case of any taxable year for which a combined return was made, by either the husband or the wife if both are not represented by the same representative; however, the representative cannot perform any act with respect to a combined return year that the spouse represented cannot perform alone;

(C) Partnership. In the case of a partnership, by all members or by one (1) of the partners duly authorized to act for the partnership who shall certify that the partner has authority;

(D) Corporation. In the case of a corporation, by an officer of the corporation having authority to bind the corporation who shall certify that the officer has authority;

(E) Limited Liability Company. In the case of a limited liability company, by all members or by one (1) duly authorized to act for the limited liability company who shall certify that the member has authority;

(F) Association. In the case of an association, the requirements for corporations shall be followed;

(G) Trustee Under Agreement or Declaration. In the case of a taxpayer who has appointed a trustee, by the trustee. If there is more than one (1) trustee appointed, all should join unless it is shown that less than all have authority to act. Department of Revenue officials may require the submission of documentary evidence of the authority of the trustee to act. Evidence may be either a copy of the trust instrument, properly certified, or certified copies of contracts from the trust instruments showing —

1. The date of the instrument;
2. That it is or is not of record in any court;
3. The beneficiaries;
4. The appointment of the trustee, the authority granted and other information as may be necessary to show that authority extends to Missouri tax matters; and
5. That the trust has not been terminated and the trustee appointed in the trust is still acting. In the event that the trustee appointed in the original trust instrument is no longer acting and has been replaced by another trustee, documentary evidence of the appointment of the new trustee should be submitted;

(H) Dissolved Partnership. In the case of a dissolved partnership, by each of the former partners, or by one (1) of the partners duly authorized to act for the partnership, who shall provide evidence of their authority to act. If one (1) or more of the partners are dead, their legal representatives must sign in their stead (see subsection (4)(L) of this rule), unless, under the laws of the particular state, the surviving partners, at the time of execution of the power of attorney or tax information authorization, have exclusive right to control and possession of the firm's assets for the purpose of winding up its affairs, in which case their signatures alone will be sufficient. If only the surviving partners sign the power of attorney, Department of Revenue officials may require the submission of a copy of, or a citation to the pertinent provisions of, the state law under which the surviving partners claim authority without legal representatives of the deceased partners;

(I) Dissolved Corporation. In the case of a dissolved corporation, by the liquidating trustee(s) under dissolution, if one (1) or more have been appointed, or by a trustee deriving authority under a statute of the state in which the corporation was organized. If there is more than one (1) trustee, all must join unless

it is established that less than all have authority to act in the matter under consideration. Department of Revenue officials may require the submission of a properly authenticated copy of the instrument under which the trustee derives the trustee's authority. If the trustee's authority is derived under a state statute, Department of Revenue officials may require the submission of a copy of or a citation to the pertinent provisions of the statute, together with a statement made under penalties of perjury setting forth the facts required by the statute as a condition precedent to the vesting of authority in the trustee and stating that in the case of any trustee, the trustee's authority has not been terminated. If there is no trustee, the power of attorney must be signed by a sufficient number of individuals to constitute a majority of the voting stock of the corporation as of the date of dissolution. Department of Revenue officials may require submission of a statement showing the total number of outstanding shares of voting stock as of the date of dissolution, the number of shares held by each signatory to the power of attorney, the date of dissolution and positive averments as to the nonexistence of any trustee;

(J) Insolvent Taxpayer. In the case of an insolvent taxpayer, by the trustee, receiver, or attorney appointed by the court. Department of Revenue officials may require the submission of a certificate from the court having jurisdiction over the insolvent showing the appointment and qualification of the trustee, receiver, or attorney and that authority of the appointed individual has not been terminated. In cases pending before a district court of the United States, an authenticated copy of the order approving the bond of the trustee, receiver, or attorney will meet this requirement;

(K) Estate. In the case of an estate, by any conservator or personal representative, who shall provide evidence of status as a conservator or personal representative. Department of Revenue officials may require the submission of authenticated copies of letters testamentary or letters of administration showing that the authority of the personal representative or conservator is in full force and effect at the time the power of attorney is submitted; and

(L) Deceased Taxpayers. In the case of a deceased taxpayer, by the personal representative of a probate estate if one has been appointed and is acting and responsible for disposition of the matter pending with the department. If no personal representative is acting or responsible for disposition of the matter, or the estate has been distributed to the residuary legatee(s), the power of attorney should be executed by the individual appointed to handle the affairs of the deceased in a will. Department of Revenue officials may require the submission of a statement from the court certifying that no personal representative or trustee under the will is acting or responsible for disposition of the matter and copies of the will. In the event that the decedent died intestate and the personal representative has been discharged and is not responsible for disposition of the matter, or none was ever appointed, the power of attorney must be executed by the distributees. Department of Revenue officials may require the submission of evidence of the discharge of the personal representative if one had been appointed and evidence that the personal representative is not responsible for disposition of the matter and statements made under penalties of perjury and other appropriate evidence as can be produced tending to show the relationship to the deceased of the signatories to the power of attorney and the right of each of them to the respective shares claimed under the law of the domicile of the deceased.

(5) The execution of a power of attorney by the taxpayer allows the representative to obtain copies of all confidential information in the hands of the Department of Revenue with respect to the tax matters designated by the taxpayer. In addition, the authorized representative is permitted to represent the taxpayer before the Department of Revenue with respect to the tax matters designated by the taxpayer.

(6) Instances a power of attorney is required include, but are not limited to:

(A) During audit if someone other than the taxpayer is to provide information to the auditor or to receive information (including the audit report) from the auditor;

(B) When the taxpayer protests an assessment to the director of revenue and is to be represented by someone other than the taxpayer; and

(C) Where the taxpayer's representative appears on behalf of the taxpayer before the Department of Revenue.

(7) If an individual taxpayer has executed a durable power of attorney, it is not necessary that the taxpayer execute any other power of attorney if the durable power of attorney specifies that the power of attorney has the authority to act on tax matters and the power to receive confidential tax information. The duly authorized representative must submit a copy of the durable power of attorney to the department with the representative's request for confidential information. If the power of attorney document does not provide sufficient information for the Department of Revenue to determine the identity of the taxpayer, then the Department of Revenue may request a form prescribed by the director.

(8) If the taxpayer executes a second power of attorney, the taxpayer shall specify whether the execution of a second power of attorney revokes the prior named representative's authority. The taxpayer may revoke a power of attorney granted to a representative without authorizing a new representative.

(9) If the mailing address a taxpayer has furnished the Department of Revenue is the mailing address of a third party (for example, John Doe, c/o Jane Smith, C.P.A.), the Department of Revenue will treat this as a release of confidential tax information to the named third party. As a result all tax information, returns, reports, billing notices, and deficiencies will be forwarded to the taxpayer using the address as supplied by the taxpayer for that specific tax. Submission of a power of attorney form by a taxpayer will not in itself suffice as an official notification of mailing address change with the department.

AUTHORITY: section 32.057.2(1)(a), RSMo Supp. 2012. Original rule filed June 17, 1986, effective Nov. 28, 1986. Amended: Filed May 12, 1987, effective Aug. 27, 1987. Amended: Filed June 15, 1998, effective Dec. 30, 1998. Amended: Filed Jan. 10, 2002, effective July 30, 2002. Amended: Filed Jan. 15, 2013, effective July 30, 2013.*

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

12 CSR 10-41.040 Retribution of Bad Checks
(Rescinded October 30, 2025)

AUTHORITY: section 139.235, RSMo 1994. Original rule filed Dec. 15, 1987, effective April 11, 1988. Amended: Filed May 29, 1996, effective Nov. 30, 1996. Rescinded: Filed April 24, 2025, effective Oct. 30, 2025.