



**Agency Records Disposition Schedule**

Department: Department of Revenue

Section:

Division: Office of the Director

Sub-Section:

**TITLE:** Letter Rulings

**CUTOFF:**EOCY

**DESCRIPTION:** Letter rulings prepared by the Director of Revenue which is written interpretation of law to a specific set of facts provided. Retained per 536.021.10 RSMo. and Missouri Code of State Regulations 12 CSR 10-1.020.

**RETENTION:** Years: 5 Months: Days:

**NOTES:** The rulings are binding for a period of 3 years once the ruling is signed by the Director of Revenue.

**DISPOSITION ACTION:** Destroy

**SERIES:** 23245

**SERIES STATUS:** Approved

**APPROVAL DATE:**

9/8/2010