

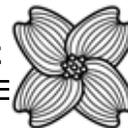


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RULES OF  
**Department of Revenue**  
**Division 10—Director of Revenue**  
**Chapter 1—Organization of Department**  
**of Revenue**

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**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**

**Chapter 1 – Organization of Department of Revenue**

**12 CSR 10-1.010 Organizational Structure**

*PURPOSE: The rule contains a description of the organization and the general courses and methods of operation of the Department of Revenue.*

(1) The Department of Revenue is the charge of a director of revenue appointed by the governor, by and with the advice and consent of the senate. The department has divisions as provided by law. The department collects all taxes and fees payable to the state as provided by law. Those taxes and fees include but are not limited to income tax, sales and use tax, cigarette tax, motor fuel tax, tire and battery tax, financial institutions tax, and fees for certificates of title and registration of motor vehicles and for drivers' licenses. The department also administers the safety responsibility statutes.

(2) The powers, duties, and functions of the State Tax Commission have been transferred under the Reorganization Act of 1974 by type III transfer (see section 1.7(1)(c) of the Act) to the department.

(3) The public may obtain information from or make submissions to or requests of the department in person or by mail, telephone, or email to the director of revenue at the Department of Revenue offices in Jefferson City, Missouri. Any information from, submission to, or requests of the State Tax Commission may be made to the commission at its office in Jefferson City, Missouri.

*AUTHORITY: section 536.023.3, RSMo 2016.\* This version of rule filed Dec. 31, 1975, effective Jan. 10, 1976. Amended: Filed March 28, 2023, effective Oct. 30, 2023.*

*\*Original authority: 536.023.3, RSMo 1975, amended 1976, 1997.*

**12 CSR 10-1.020 Letter Rulings**

*PURPOSE: This rule establishes procedures for issuing letter rulings pursuant to section 536.021.10, RSMo.*

(1) Letter Rulings.

(A) The director or his/her duly authorized agent as authorized under section 536.021.10, RSMo shall issue letter rulings subject to the terms and conditions set forth in this rule.

(B) When an issue on which a letter ruling is requested is clearly covered by a duly enacted statute, regulation, administrative rule, or a well-established principle of interpretation of the law, the director may decline to issue a letter ruling or issue an information letter instead of a letter ruling. An information letter is not a letter ruling and is not binding on the department. An information letter calls attention to a well-established principle or interpretation of the law and is merely a response for informational purposes.

(2) A letter ruling request must be made on the form or in the format specified by the director for letter ruling requests by email to [gco@dor.mo.gov](mailto:gco@dor.mo.gov) or by the online submission of that form through the director's website. Alternatively, the letter ruling request may be made in writing to: Director of Revenue,

PO Box 475, Jefferson City, MO 65105.

(3) A letter ruling request must specifically state –  
 (A) That a "letter ruling is requested pursuant to section 536.021.10, RSMo";

(B) The applicant's –

1. Name (the name of the person, partnership, corporation, or entity to whom the facts presented in the request apply);  
 2. Address and phone number;  
 3. Social Security or federal identification number; and  
 4. Appropriate Department of Revenue license, registration, or identification number, where applicable;

(C) The type of tax, fee, bond, registration, or license at issue;

(D) The issue(s) on which a letter ruling is requested, stated clearly and concisely;

(E) A complete, clear, and concise statement of all relevant facts on which the letter ruling is requested;

(F) The applicant's desired result and the legal basis for that result, including reference to the applicable statutes, regulations, and case law;

(G) Whether the issue, as it regards the applicant, is presently under investigation or audit by the Department of Revenue. The term investigation or audit includes but is not limited to a notice of adjustment, notice of deficiency, assessment, notice of loss of driving privilege, or notice of suspension or revocation; and

(H) Whether the applicant is presently pursuing any protest, litigation, or negotiation on the issue with the Department of Revenue, as well as the name of any other person, partnership, corporation, or entity whom the applicant or his/her duly authorized representative knows is involved with the identical issue pending before or with the Department of Revenue.

(4) The applicant may provide a draft letter ruling for the department's consideration.

(5) A request for a letter ruling must be signed by the applicant or an authorized agent of the applicant. If the letter ruling request is made on the form or in the format specified by the director by email or by the online submission of that form through the director's website, a digital or electronic signature by the applicant or authorized agent of the applicant satisfies this requirement.

(6) The director or his/her duly authorized representative may request additional information from the applicant as deemed necessary to issue a letter ruling. Failure to provide the requested information shall relieve the director of the obligation to issue the letter ruling.

(7) A letter ruling shall have the following effect:

(A) The letter ruling shall apply only to the particular fact situation stated in the letter ruling request;

(B) The letter ruling shall apply only to the applicant;

(C) The letter ruling shall bind the director, his/her duly authorized agents, and their successors only prospectively;

(D) The letter ruling shall bind the director, his/her duly authorized agents, and their successors as to transactions of the applicant that occur within three (3) years after the date of the issuance of the letter ruling; and

(E) An unfavorable letter ruling shall not bind the applicant and shall not be appealable to any forum.

(8) The letter ruling shall cease to be binding if –

(A) A pertinent change is made in the applicable law by the



General Assembly;

(B) A pertinent change is made in the department's regulations;

(C) A pertinent change in the interpretation of the law is made by a court of law or by an administrative tribunal; or

(D) The actual facts are determined to be materially different from the facts set out in the applicant's letter ruling request.

(9) The director will respond to letter ruling requests within sixty (60) days of the date of receipt of a complete request.

(10) The director may refuse to issue a letter ruling for good cause. The director, in a letter, must indicate the specific reasons for refusing to issue the letter ruling. Good cause includes but is not limited to the following:

(A) The request does not substantially comply with the information required by this regulation;

(B) The request involves hypothetical situations or alternative plans;

(C) The applicant requests the director to determine whether a statute is constitutional under the *Missouri Constitution* or the *United States Constitution*;

(D) The facts or issue(s) presented in the request are unclear, overbroad, insufficient, or otherwise inappropriate as a basis upon which to issue the letter ruling;

(E) The issue about which the letter ruling is requested is primarily one of fact;

(F) The issue is presently being considered in a rulemaking procedure, contested case, or other agency or judicial proceeding that may definitively resolve the issue;

(G) The issue cannot be reasonably resolved prior to the issuance of regulations;

(H) The applicant is under investigation or audit relating to that issue, or the issue is the subject of investigation, audit, administrative proceeding, or litigation;

(I) The issue relates to the application of the law to members of a business, trade, professional or industrial association, or to other similar group(s); and

(J) The applicant is not identified or is anonymous.

(11) A letter ruling shall include:

(A) A statement that: "This is a letter ruling issued by the director pursuant to section 536.021.10, RSMo;" and

(B) The signature of the director or any person duly authorized to issue letter rulings on his/her behalf.

(12) The applicant may withdraw the request for a letter ruling, in writing or by email, prior to the issuance of the letter ruling.

*AUTHORITY: section 144.190.9, RSMo Supp. 2021, and section 536.021.10, RSMo 2016.\* Original rule filed Sept. 1, 1989, effective Dec. 11, 1989. Amended: Filed Oct. 20, 2005, effective May 30, 2006. Amended: Filed Feb. 1, 2022, effective Aug. 30, 2022. Non-substantive change filed April 20, 2023, published June 30, 2023.*

*\*Original authority: 144.190, RSMo 1939, amended 1941, 1943, 1945, 1979, 1986, 1988, 1991, 1999, 2001, 2002, 2003, 2012, 2016, 2019, and 536.021, RSMo 1975, amended 1976, 1989, 1992, 1993, 1994, 1997, 2004.*