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**Rules of  
Department of Revenue  
Division 10—Director of Revenue  
Chapter 8—Inheritance and Estate Tax**

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**Title 12—DEPARTMENT OF  
REVENUE**

**Division 10—Director of Revenue  
Chapter 8—Inheritance and Estate Tax**

**12 CSR 10-8.010 Definitions**  
(Rescinded June 30, 2022)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1986. Inheritance tax rule 61-010 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Dec. 8, 2021, effective June 30, 2022.*

**12 CSR 10-8.020 Property Subject to Tax**  
(Rescinded June 30, 2022)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-020 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Dec. 8, 2021, effective June 30, 2022.*

**12 CSR 10-8.030 Federal Death Tax Credit**  
(Rescinded June 30, 2022)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-070 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Dec. 8, 2021, effective June 30, 2022.*

**12 CSR 10-8.040 Homestead Allowance**  
(Rescinded October 30, 2002)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-090 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed April 1, 2002, effective Oct. 30, 2002.*

**12 CSR 10-8.050 Interest**  
(Rescinded October 30, 2002)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-110 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed April 1, 2002, effective Oct. 30, 2002.*

**12 CSR 10-8.060 Payment of Tax—  
Receipt—Refund**  
(Rescinded October 30, 2002)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-140 was*

*last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed April 1, 2002, effective Oct. 30, 2002.*

**12 CSR 10-8.070 Probate Court to Determine Tax—Procedure**  
(Rescinded October 30, 2002)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-150 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed April 1, 2002, effective Oct. 30, 2002.*

**12 CSR 10-8.080 Appraisers Duties and Report of Appraisal**  
(Rescinded October 30, 2002)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-160 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed April 1, 2002, effective Oct. 30, 2002.*

**12 CSR 10-8.090 Errors in Appraiser's Reports—Exceptions to Appraiser's Report**  
(Rescinded October 30, 2002)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-170 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed April 1, 2002, effective Oct. 30, 2002.*

**12 CSR 10-8.100 Report of Appraiser**  
(Rescinded October 30, 2002)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-180 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed April 1, 2002, effective Oct. 30, 2002.*

**12 CSR 10-8.110 Valuation of Life Estates and Remainder—Methods of Computation—Mortality Table**  
(Rescinded October 30, 2002)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-200 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed April 1, 2002, effective Oct. 30, 2002.*

**12 CSR 10-8.120 Notice of Intention to Transfer Assets**  
(Rescinded June 30, 2022)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-210 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Dec. 8, 2021, effective June 30, 2022.*

**12 CSR 10-8.130 Exercise of Power of Appointment—Unlimited Power of Encroachment**  
(Rescinded October 30, 2002)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Inheritance tax rule 61-230 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed April 1, 2002, effective Oct. 30, 2002.*

**12 CSR 10-8.140 Refund**  
(Rescinded October 30, 2002)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1986. Inheritance tax rule 61-250 was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed April 1, 2002, effective Oct. 30, 2002.*

**12 CSR 10-8.150 Mortality Table**  
(Rescinded October 30, 2002)

*AUTHORITY: sections 136.030 and 136.120, RSMo 1969. Mortality table was last filed on Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed April 1, 2002, effective Oct. 30, 2002.*

**12 CSR 10-8.160 Estate Tax Interest Rate**  
(Rescinded June 30, 2022)

*AUTHORITY: sections 32.065, 145.551, and 145.961, RSMo 1986. Original rule filed Oct. 15, 1985, effective Jan. 26, 1986. Amended: Filed March 31, 1988, effective Sept. 29, 1988. Rescinded: Filed Dec. 8, 2021, effective June 30, 2022.*

**12 CSR 10-8.170 Extension of Time to Pay Missouri Estate Tax**  
(Rescinded June 30, 2022)

*AUTHORITY: section 145.961, RSMo 1986. Original rule filed Feb. 25, 1986, effective June 28, 1986. Amended: Filed March 31, 1988, effective Sept. 29, 1988. Rescinded: Filed Dec. 8, 2021, effective June 30, 2022.*



**12 CSR 10-8.180 Claims for Refund of Missouri Estate Taxes When Paid in Installments**

(Rescinded June 30, 2022)

*AUTHORITY: section 145.961, RSMo 1986. Original rule filed May 12, 1987, effective Aug. 27, 1987. Rescinded: Filed Dec. 8, 2021, effective June 30, 2022.*

**12 CSR 10-8.190 Missouri Estate Tax Base**  
(Rescinded June 30, 2022)

*AUTHORITY: sections 145.011, 145.041, and 145.961, RSMo 1986. Original rule filed Aug. 23, 1988, effective Dec. 29, 1988. Rescinded: Filed Dec. 8, 2021, effective June 30, 2022.*