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

<table>
<thead>
<tr>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 CSR 10-8.010 Definitions (Rescinded June 30, 2022)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.020 Property Subject to Tax (Rescinded June 30, 2022)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.030 Federal Death Tax Credit (Rescinded June 30, 2022)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.040 Homestead Allowance (Rescinded October 30, 2002)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.050 Interest (Rescinded October 30, 2002)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.060 Payment of Tax—Receipt—Refund (Rescinded October 30, 2002)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.070 Probate Court to Determine Tax—Procedure (Rescinded October 30, 2002)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.090 Errors in Appraiser’s Reports—Exceptions to Appraiser’s Report (Rescinded October 30, 2002)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.100 Report of Appraiser (Rescinded October 30, 2002)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.110 Valuation of Life Estates and Remainder—Methods of Computation—Morality Table (Rescinded October 30, 2002)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.120 Notice of Intention to Transfer Assets (Rescinded June 30, 2022)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.140 Refund (Rescinded October 30, 2002)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.150 Mortality Table (Rescinded October 30, 2002)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.160 Estate Tax Interest Rate (Rescinded June 30, 2022)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.170 Extension of Time to Pay Missouri Estate Tax (Rescinded June 30, 2022)</td>
<td>3</td>
</tr>
<tr>
<td>12 CSR 10-8.180 Claims for Refund of Missouri Estate Taxes When Paid in Installations (Rescinded June 30, 2022)</td>
<td>4</td>
</tr>
<tr>
<td>12 CSR 10-8.190 Missouri Estate Tax Base (Rescinded June 30, 2022)</td>
<td>4</td>
</tr>
</tbody>
</table>
Chapter 8—Inheritance and Estate Tax

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(Rescinded June 30, 2022)


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(Rescinded October 30, 2002)


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(Rescinded October 30, 2002)


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(Rescinded October 30, 2002)


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(Rescinded June 30, 2022)


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


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


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


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


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


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


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


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


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

12 CSR 10-8.180 Claims for Refund of Missouri Estate Taxes When Paid in Installments
(Rescinded June 30, 2022)


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