# 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:

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>Rate of Interest on Unpaid Amounts</th>
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<tbody>
<tr>
<td>1995</td>
<td>12%</td>
</tr>
<tr>
<td>1996</td>
<td>9%</td>
</tr>
<tr>
<td>1997</td>
<td>8%</td>
</tr>
<tr>
<td>1998</td>
<td>9%</td>
</tr>
<tr>
<td>1999</td>
<td>8%</td>
</tr>
<tr>
<td>2000</td>
<td>8%</td>
</tr>
<tr>
<td>2001</td>
<td>10%</td>
</tr>
<tr>
<td>2002</td>
<td>6%</td>
</tr>
<tr>
<td>2003</td>
<td>5%</td>
</tr>
<tr>
<td>2004</td>
<td>4%</td>
</tr>
<tr>
<td>2005</td>
<td>5%</td>
</tr>
<tr>
<td>2006</td>
<td>7%</td>
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<tr>
<td>2007</td>
<td>8%</td>
</tr>
<tr>
<td>2008</td>
<td>8%</td>
</tr>
<tr>
<td>2009</td>
<td>5%</td>
</tr>
<tr>
<td>2010</td>
<td>3%</td>
</tr>
<tr>
<td>2011</td>
<td>3%</td>
</tr>
<tr>
<td>2012</td>
<td>3%</td>
</tr>
<tr>
<td>2013</td>
<td>3%</td>
</tr>
</tbody>
</table>

(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.

AUTHORITY: section 32.065, RSMo 2000. *  


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 state or federal prosecuting officials, his/her designees or other persons officially involved in any criminal or quasi-criminal enforcement through the disclosure procedures authorized by law. This rule establishes the conditions under which such disclosure is allowed.

JASON KANDER (3/31/13)  
Secretary of State  
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investigation action or proceeding under the laws of this state or of the United States. The tax information, returns, reports or facts shown must be pertinent to a criminal or quasi-criminal 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 s/he will not disclose to anyone, without the prior written approval of the director of revenue, the tax information, returns, reports or facts s/he 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.


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 his/her 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) 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. Power of Attorney/Disclosure of Information forms are available upon request from the Department of Revenue.

(A) A duly authorized representative may be a person currently employed by the taxpayer with job duties that include but are not limited to the following:
1. Responsible for answering correspondence dealing with state tax matters in a confidential manner;
2. Responsible for answering verbal communication requests from a tax authority dealing with state tax matters;
3. Responsible for reviewing state tax matters and submitting requested information from a tax authority; and
4. Responsible for preparing tax documents (but not necessarily responsible for signing such documents) to be filed with a tax authority;
(B) The person must submit a letter, upon request by the tax authority, that s/he has the authority to perform the above job duties as his/her regular course of work on tax matters and that the information requested is strictly to be used only for the purpose of determining the taxpayer’s accurate tax calculation or to determine the amount of tax payments actually submitted by the taxpayer. Such document shall be on company letterhead with the company’s address and phone number.
(C) State tax matters include all taxes and fees administered by the Department of Revenue.

(3) Third party includes the tax return preparer, a certified public accountant and 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 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 s/he 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 s/he has authority;
(E) Estate. In the case of an estate, by any personal representative who shall provide evidence of his/her status as a personal representative with regard to Missouri estate taxes;
(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)(K) 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 part-
ners sign the power of attorney, Department
of Revenue officials may require the submis-
sion of a copy of, or a citation to the pertinent
provisions of, the statute 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 con-
sideration. Department of Revenue officials
may require the submission of a properly
authenticated copy of the instrument under
which the trustee derives his/her 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 cita-
tion to the pertinent provisions of the statute,
together with a statement made under penal-
ties 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, his/her author-
ity has not been terminated. If there is no
trustee, the power of attorney must be signed
by a sufficient number of individuals to con-
stitute 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
avermets 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 submis-
sion of a certificate from the court having
jurisdiction over the insolvent showing the
appointment and qualification of the trustee,
receiver or attorney and that his/her authori-
ty 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; and

(K) Deceased Taxpayers. In the case of a
deceased taxpayer, by the personal represen-
tative if one (1) has been appointed and is
acting and responsible for disposition of the
matter under consideration. Department of
Revenue officials may require the submission
of authenticated copies of letters testamentary
or letters of administration showing that the
authority of the executor or administrator is
in full force and effect at the time the power
of attorney is submitted. In the event that a
trustee under the will is acting, the power of
attorney should be executed by the trustee,
unless the personal representative has not
been discharged and is responsible for
disposition of the matter. Department of Re-
vie officials may require the submission of
evidence of the discharge of the personal rep-
resentative and appointment of the trustee, or
other appropriate evidence of the authority of
the trustee to act. If no personal representa-
tive or trustee under the will is acting or
responsible for disposition of the matter and
the estate has been distributed to the resid-
uary legatee(s), the power of attorney should
be executed by the residuary legatee(s).
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 naming the
residuary legatees and indicating the proper
share to which each is entitled. In the event
that the decedent died intestate and the per-
sonal representative has been discharged and
is not responsible for disposition of the mat-
ter, 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 rep-
resentative 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 signa-
tories 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 rep-
resentative is permitted to represent the tax-
payer before the Department of Revenue with
respect to the tax matters designated by the
taxpayer.

(6) A power of attorney is necessary in the
following situations:
(A) During audit if someone other than the
taxpayer is to provide information to the aud-
tor or to receive information (including the
audit report) from the auditor;
(B) When the taxpayer protests an assess-
ment to the director of revenue and is to be
represented by someone other than him/her-
self; 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. The duly authorized representative
should submit a copy of the durable power of
attorney to the department with his/her request
for confidential information.

(8) The execution of a second power of attor-
ney by the taxpayer for the same period as a
previously filed power of attorney form
revokes the prior named representative’s
authority unless otherwise indicated by the
taxpayer. The taxpayer may revoke a power of
attorney granted to a representative without
authorizing a new representative. Upon revo-
cation of a power of attorney when no new
power of attorney is executed, the taxpayer
must send a signed statement to the Depart-
ment of Revenue listing the names and
addresses of the representative(s) whose
authority is revoked.

(9) If the mailing address a taxpayer has fur-
ished 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 infor-
mation, returns, reports, billing notices and
deficiencies will be forwarded to the taxpay-
er, using the address as supplied by the tax-
payer 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
2000.* Original rule filed June 17, 1986,
effective Nov. 28, 1986. Amended: Filed May
12, 1987, effective Aug. 27, 1987. Amended:
Amended: Filed Jan. 10, 2002, effective July
30, 2002.

*Original authority: 32.057, RSMo 1979, amended 1980,
12 CSR 10-41.040 Retribution of Bad Checks

PURPOSE: This rule clarifies how a taxpayer can make retribution of a bad check payment.

(1) Any person required to pay any tax who issues or passes a check or other similar sight order which is returned to the Department of Revenue because the account upon which the check or order was drawn was closed or did not have sufficient funds at the time of presentation for payment by the Department of Revenue to meet the face amount of the check or order must make restitution for the amount of the tax plus applicable penalties and interest in the form of a cashier's check, certified check or money order.

(2) The penalty will be a minimum of ten dollars ($10) or five percent (5%) of the returned check or sight order, but will not exceed one hundred dollars ($100) as set out in section 139.235, RSMo.

(3) Interest is calculated at a daily rate based on the annual interest rate set each year per section 32.065, RSMo.

(4) This rule applies only if restitution is made to the Department of Revenue. If restitution is made to a local prosecuting attorney, it must be in a manner required by the prosecutor.

AUTHORITY: section 139.235, RSMo 1994.*

*Original authority: 139.235, RSMo 1983.