# Rules of
Department of Revenue
Division 10—Director of Revenue
Chapter 42—General Department Policies

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PURPOSE: This rule clarifies the procedures for accepting gifts to the state of Missouri by the director of revenue.

(1) Every devise, bequest, donation, gift or assignment of money, bonds or choses in action or of any property, real, personal or mixed, with a value of one hundred dollars ($100) or more, for the benefit of the state of Missouri or any department, division, commission, agency or institution thereof must be accepted and received by the director of revenue unless the acceptance is otherwise provided for by the Missouri Constitution or Missouri Revised Statutes. The acceptance by the director of revenue is subject to the terms, conditions or limitations agreed to by and between the donor and the director of revenue.

(2) Every devise, bequest, donation, gift or assignment should be made in the following form:

*************** STATE OF MISSOURI DEED OF GIFT ***************

KNOW ALL PERSONS BY THESE PRESENTS, that do hereby convey to the State of Missouri without consideration all right, title and interest in said gift being subject to the following terms, conditions and limitations:

Grantor states that this gift is for use by the _____ or for such other purposes as the General Assembly might direct. It is intended that this conveyance constitute a valid gift under the laws of the State of Missouri so that the right and title to such property shall pass to and vest in the State of Missouri.

(Date) (Authorized signature of grantor, donor or assignor; attach evidence of authority if appropriate)

ACCEPTANCE OF GIFT

PURSUANT TO AUTHORITY GRANTED TO ME in section 33.550, Revised Statutes of Missouri, 1986, I hereby acknowledge receipt and acceptance by the State of Missouri of the property listed above.

(Date)

(Signature of Director of Revenue)

Approved

General Counsel

*************** (3) The completed deed of gift will be forwarded by the director of revenue to the secretary of state for filing.

(4) The director of revenue will fully cooperate with prospective donors and donees to ensure that every devise, bequest, donation, gift or assignment of money, bonds or choses in action or of any property, real, personal or mixed, made for the benefit of a particular department, division, commission, agency or institution will be retained and used by that particular department, division, commission, agency or institution as intended. Donors and donees should contact the general counsel for the Department of Revenue at the time that a gift or devise is being contemplated for the purpose of discussing the terms, conditions and limitations of the gift.

(5) Unless otherwise agreed to by the director of revenue, the proceeds from the disposition of every devise, bequest, donation, gift or assignment of money, bonds or choses in action or of any property, real, personal or mixed will be deposited into the General Revenue Fund and will be subject to appropriation by the general assembly unless otherwise provided by law.


12 CSR 10-42.040 Documents Requiring the Director's Personal Signature

PURPOSE: This rule clarifies what documents as ministerial acts may be delegated by the director to his/her subordinates.

(1) The director of revenue may delegate to his/her subordinates the right to execute on behalf of the Department of Revenue all documents which record the performance of a ministerial act. The following departmental documents are examples of documents which can be signed by duly authorized subordinates: sales/use tax assessments, final notice of state income tax deficiency, certification of delinquent sales tax, assessment of delinquent cigarette tax, certificate of title and notice of loss of driving privilege.


12 CSR 10-42.050 Disclosure of Public Records and Confidentiality of Closed Records

PURPOSE: This rule informs the public what information can be obtained from the Department of Revenue.

(1) Except as otherwise provided, all records retained by or for the Department of Revenue including any report, survey, memorandum or other document or study prepared and presented to the Department of Revenue by a consultant or other professional service paid...
for in whole or in part by public funds or any employee of the Department of Revenue except as provided in this rule is a public record and available to any individual, agency or organization upon request.

(2) All reports or returns filed with the Department of Revenue, abstract or portion of any report or return, information obtained by an investigation conducted by the Department of Revenue in the discharge of its official duty, information received by the director of revenue in cooperation with the United States or other states in connection with the administration of the tax laws of the state of Missouri is a closed record subject to disclosure as provided in section 32.057.2., RSMo.

(3) All sales tax information which is a closed record pursuant to section 32.057, RSMo will be disclosed to counties and political subdivisions imposing a sales tax upon request as provided in sections 144.121 and 144.122, RSMo (1986).

(4) All records, files, memorandums, reports or research conducted by or on behalf of the criminal investigation bureau or the general counsel’s office pertaining to legal actions, causes of action and litigation involving the Missouri Department of Revenue are closed records, as public knowledge will adversely affect the legal action, cause of action or litigation and are not subject to disclosure unless otherwise required to be disclosed by statute or regulation.

(5) All records, files, memorandums, reports or research related to any matter conducted by the attorney general’s office or any prosecuting attorney pertaining to legal actions, causes of action and litigation involving the Missouri Department of Revenue are closed records, as public knowledge will adversely affect the legal action, cause of action or litigation and are not subject to disclosure unless otherwise required to be disclosed by statute or regulation.

(6) All software, programs and access codes for electronic data processing and documentation thereof are closed records pursuant to section 610.021, RSMo (Cum. Supp. 1988).

(7) All license plates and drivers licenses issued pursuant to section 301.146, RSMo (1988) are not subject to disclosure.

(8) All requests for public records relating to motor vehicles and vehicle operator laws of the state of Missouri must be made to the Division of Motor Vehicle and Driver’s Licensing by letter or by telephone. All telephone requests must be subsequently reduced to writing by either the party making the request or the department. All correspondence should be mailed to the following addresses:

(A) Requests for Public Record(s) Relating to Motor Vehicles. Division of Motor Vehicle and Driver’s Licensing, P.O. Box 196, Jefferson City, MO 65105; and

(B) Requests for Public Record(s) Relating to Motor Vehicle Operator Laws. Division of Motor Vehicle and Driver’s Licensing, P.O. Box 200, Jefferson City, MO 65105.

(9) All requests for public records and disclosure of closed records pursuant to section 32.057.2., RSMo and regulations relating to the revenue laws of the state of Missouri may be made in writing or by telephone to the division of taxation, unless otherwise required by regulation or law to be sent to another government agency. All requests for information relating to a particular tax return must be made in writing by the party making the request, telephone requests for information relating to a particular tax return will not be answered. All requests for information relating to billings, assessments, notices, audit reports or correspondence from the Department of Revenue may be made by telephone. All correspondence should be mailed to the appropriate address:

Bingo Tax
P.O. Box 601
Jefferson City, MO 65105

Financial Institution Tax
P.O. Box 909
Jefferson City, MO 65105

Cigarette Tax
P.O. Box 611
Jefferson City, MO 65105

Motor Fuel Special Fuel Tax
P.O. Box 190
Jefferson City, MO 65105

County Tax
P.O. Box 475
Jefferson City, MO 65105

Sales Use Tax
P.O. Box 540
Jefferson City, MO 65105

Corporation Income Tax
P.O. Box 714
Jefferson City, MO 65105

Withholding Tax
P.O. Box 999
Jefferson City, MO 65105

Corporation Franchise Tax
P.O. Box 714
Jefferson City, MO 65105

Weekly Withholding Tax
P.O. Box 1133
Jefferson City, MO 65105

Individual Income Tax
P.O. Box 277
Jefferson City, MO 65107

Senior Citizens Refund Claims
P.O. Box 280
Jefferson City, MO 65105

Inheritance Estate Tax
P.O. Box 27
Jefferson City, MO 65105

10) Personnel records relating to specific employees are maintained for the purpose of hiring, firing, disciplining or promoting. The files are closed records not subject to disclosure. Personnel records not relating to specific employees, such as job descriptions, statistical studies and salary schedules are public records. All requests for personnel records which are public records must be made to the division of administration in writing or by telephone. Telephone requests must be subsequently reduced to writing by the party making the request or by the department. Correspondence should be mailed to the following address: Division of Administration, P.O. Box 473, Jefferson City, MO 65105.

11) All discussions between the Missouri Department of Revenue and its representatives in preparation for negotiations with employee groups are closed meetings. All work product developed by the department and its representatives in preparation for negotiations with employee groups are closed records.

12) Each request must contain the following:

(A) Name and title (if any) of the person making the request; and

(B) Description of the information being requested.

13) The party requesting information from the Department of Revenue is required to pay a fee for each request at the time of making, according to the fee schedule in effect at the time the information is requested of the Department of Revenue. Depending on the type of request, the requesting party may be required to pay sales tax.

14) See 12 CSR 10-41-020 for disclosure of information, returns, reports or facts shown to state and federal prosecuting attorneys.

15) All Social Security numbers disclosed to the Department of Revenue, except those numbers used as the driver’s license numbers, are closed records and are not available to the public.

16) The Department of Revenue is permitted to publish:

(A) Statistics, statements or explanations so classified as to prevent the identification of any taxpayer or of any particular reports or returns or the item thereof; and

(B) The names and addresses without any additional information of persons whose tax refund checks have been returned undelivered by the United States Post Office.

17) The following examples of common information requests and whether such information can be disclosed are provided as a convenience and is not exhaustive. Each request will be reviewed on an individual basis:

(A) Motor Vehicle Information—title histories, dealer sales reports, license registration information and driving records are not confidential:
and Cash Management Office (ICMO) receives
and determines that the publication of this rule in
bank accounts. The term funds includes:

Editor's Note: The secretary of state
its headquarters of the
material may be found at the
headquarters of the
management and control system agency
procedures manual, as amended.

12 CSR 10-42.060 Investment and Cash
Management Procedures

PURPOSE: This rule identifies the
forms in which funds are received by the
Investment and Cash Management
Office. The rule also sets deadlines for
receiving each type of funds at the
Investment and Cash Management
Office for both normal working days and
the last working day of the fiscal year.

Editor's Note: The Secretary of state has
determined that the publication of this rule in
its entirety would be unduly cumbersome or
expensive. The entire text of the material
referred to has been filed with the secretary of
state. This material may be found at the
Office of the Secretary of State or at the
headquarters of the agency and is available
to any interested person at a cost established
by state law.

1 The Department of Revenue's Investment
and Cash Management Office (ICMO) receives
or processes all funds for deposit to the state
bank accounts. The term funds includes:

(A) Coin, currency and checks physically
brought to the ICMO;
(B) Validated deposit tickets representing
monies deposited in collection accounts at
banks under contract with the state treasurer;
and
(C) Request For Funds forms (United States
Treasury TFS 5805a) representing monies
which will be transmitted to the state bank
account electronically.

(2) A revenue transmittal form (Missouri
SAM 540) must accompany all funds submitted
for deposit. State agencies must prepare
revenue transmittal forms according to sec-
tion 1-2 of the State of Missouri Financial
Management and Control System Agency
Procedures Manual, as amended.

(3) The ICMO has different procedures for
each type of funds received.
(A) Coin, currency and checks which are
in locked bags or suitcases must be retotalled
by ICMO personnel and those totals must be
compared to the totals on the accompanying
revenue transmittal forms. ICMO personnel
must also secure these monies and prepare
deposit tickets.
(B) Coin, currency and checks which are
presented in locked bags or suitcases and are
accompanied by deposit tickets require less
processing by ICMO personnel. In this case,
each deposit ticket must agree to its corre-
sponding revenue transmittal form.
(C) Validated deposit tickets are usually
received in bundles. ICMO personnel retotal
each bundle and compare the total to the total
on the accompanying revenue transmittal
form.
(D) For electronic funds transfers, agencies
should bring the Request For Funds form and
its corresponding revenue transmittal form to
the ICMO before the anticipated receipt of the
transfer. ICMO personnel will make a deposit
ticket for each transfer and send it to the bank
so that the bank is aware of the transfer and
can validate the deposit ticket upon receipt of
the transfer.

(4) The ICMO normally makes a bank deposit
by 4:00 p.m. each working day. In order to
balance receipts and deliver the deposit to the
bank on time, the following deadlines apply:
(A) Coin, currency and checks which are not
in locked bags or suitcases must be received
at the ICMO by 2:00 p.m. in order to be taken
to the bank that day. Coin, currency and
checks received in this fashion after 2:00 p.m.
normally will be taken to the bank the
following working day;
(B) Coin, currency and checks submitted for
deposit in locked bags or suitcases must be
received at the ICMO by 2:00 p.m. in order
to be taken to the bank that day. Coin, currency
and checks received in locked bags or suitcases
after 3:00 p.m. normally will be taken to the
bank the following working day;
(C) Validated deposit tickets from collection
accounts must be received at the ICMO by 2:00
p.m. in order to be considered part of that day's
business. Validated deposit tickets from
collection accounts received after 2:00 p.m. will
be considered part of the next working day's
business; and
(D) All electronic fund transfer advices
normally must be received at the bank by 10:00
a.m. to be included in that day's business.

(5) On the last working day of the fiscal year,
all money must be deposited at the bank by
2:00 p.m. in order to be included in that fiscal
year's deposit. Thus, in order to balance all
funds and make a deposit by 2:00 p.m. on the
last working day of the fiscal year, the follow-
ing deadlines apply:
(A) Coin, currency and checks which are not
in locked bags or suitcases must be received
at the ICMO by 10:00 a.m.;
(B) Coin, currency and checks which are in
locked bags or suitcases must be received at
the ICMO by 12:00 noon;
(C) Validated deposit tickets from collection
accounts must be received at the ICMO by
10:00 a.m.; and
(D) Electronic funds transfer advices must
be received at the bank by 1:00 p.m.

Original rule filed Jan. 20, 1987, effective

12 CSR 10-42.070 Sales Tax Financial
Report

PURPOSE: This rule informs those local
taxing authorities imposing a sales tax
what information will be contained in the
Sales Tax Financial Reports issued by the
Department of Revenue and when the
reports will be issued.

(1) Each local taxing authority imposing a
sales tax (except class B cities) is provided on
an annual basis a two (2)-part Sales Tax
Financial Report. The report, part 1—Busi-
ness detail and part 2—Financial detail,
provides a detailed accounting of the source
of all sales taxes collected for the period by
the Department of Revenue for the recipient.

(2) The report—part 1—Business detail—
contains the following information:
(A) Name and address of business;
(B) Name and address of location;
(C) Sales tax license number;
(1) Whether the business has a liquor license;
(2) Time period covered by report;
(3) Date business opened and closed (if applicable);
(4) City, county and site code; and
(5) Standard industry code and description.

3. The report, part 2—Financial detail—contains the following information:
   (A) Name of business;
   (B) Sales tax license number;
   (C) Filing period payment applied;
   (D) Local tax collected; and
   (E) Type of tax.

4. An annual report (part 1 and part 2) will be provided at no cost to each local taxing authority imposing a sales tax (except class B cities—provided only part 1) annually. The report will be for the period beginning July 1 and ending on June 30 of the following year. The report will be mailed by the Department of Revenue or before the last day of September following the close of the reporting year.

5. For class B cities—only part 1) annually. The report will be for the period beginning July 1 and ending on June 30 of the following year. The report will be mailed by the Department of Revenue or before the last day of September following the close of the reporting year.

6. Requests for additional copies of the annual report or request the Department of Revenue to prepare a special period report for a specific period (past two (2) years available). When additional copies of the annual report or a special period report are requested the requesting party is required to pay a fee for each additional copy or special period report request, according to the fee schedule in effect at the time the request is made.

7. Local taxing authorities imposing a sales tax can request additional copies of the annual report or request the Department of Revenue to prepare a special period report for a specific period (past two (2) years available). When additional copies of the annual report or a special period report are requested the requesting party is required to pay a fee for each additional copy or special period report request, according to the fee schedule in effect at the time the request is made.

8. Local taxing authorities imposing a sales tax can request additional copies of the annual report or request the Department of Revenue to prepare a special period report for a specific period (past two (2) years available). When additional copies of the annual report or a special period report are requested the requesting party is required to pay a fee for each additional copy or special period report request, according to the fee schedule in effect at the time the request is made.

9. The request must be made by the chief executive or financial officer of the taxing authority. The report will be sent to the person and address on file with the Department of Revenue for distribution of the local sales tax.

10. The information contained in the annual report or special period report is confidential information subject to the disclosure provisions of section 32.057, RSMo (1986). Illegal disclosure by the local taxing authority or an employee thereof may invoke the criminal penalty of section 32.067.3, RSMo (1986) and forfeiture of access to Department of Revenue records, this report and the Monthly Sales Tax Distribution Report pursuant to section 144.122, RSMo (1986).

11. The party requesting a SICR is required to pay a fee for each request according to the fee schedule in effect at the time the request is made.

12 CSR 10-42 Business Location Report

PURPOSE: To inform the public, state agencies and political subdivisions of the availability of the Sales Tax Business Location Report.

(1) The Business Location Report (BLR) is a listing of the name and address of businesses which have a sales tax license within a particular county, city or mass transit authority within the state of Missouri.

(2) The Department of Revenue will issue two types of BLR's—
   (A) Business Location Report—Public (BLR-P); and
   (B) Business Location Report—Government (BLR-G).

(3) The BLR-G is available to the public and state and federal agencies and those political subdivisions not entitled to the BLR-G. It contains the following information:
   (A) Name and address of business; and
   (B) Name and address of location.

(4) The BLR-G is available to local taxing authorities imposing a sales tax and Group A cities located within St. Louis County. It contains the following information for their taxing jurisdiction:
   (A) Name and address of business; and
   (B) Sales tax license number; and
   (C) Time period of report.

(5) The SICR is available to state agencies, political subdivisions and the public.

(6) The SICR is available to the public, state agencies and political subdivisions of the availability of the Sales Tax Business Location Report.

12 CSR 10-42.080 Standard Industry Code Report

PURPOSE: To inform the public, state agencies and political subdivisions of the availability of the Standard Industry Code Report.

(1) The Standard Industry Code Report (SICR) is a statistical summary of the number of business accounts within a particular political subdivision of the state of Missouri based on a three (3)-digit Standard Industry Code.

(2) The following information is contained in the SICR:
   (A) Standard Industry Code Number (SICN);
   (B) Type of industry;
   (C) Number of business accounts for the particular SICN;
   (D) Amount of taxable sales of all business accounts for the particular SICN if there are five (5) or more business accounts by year and quarter; and
   (E) Time period of report.

(3) The SICR is available to state agencies, political subdivisions and the public.

(4) All requests for a SICR must be made in writing to the Information Services Bureau Manager, Information Systems Division, P.O. Box 41, Jefferson City, MO 65105.

(5) Each request must contain the following information:
   (A) Name, address, phone number and title of person making the request;
   (B) Name and address of location; and
   (C) Number of copies of the annual report or period for a special period report.

(6) The SICR is available for any time period that is on the file including one (1) day.
Chapter 42—General Department Policies

12 CSR 10-42.100 Monthly Sales Tax Distribution Report

PURPOSE: This rule informs local taxing authorities imposing a sales tax of the availability of the Monthly Sales Tax Distribution Report as an alternative to the physical audit of sales tax records maintained by the Department of Revenue.

(1) The Monthly Sales Tax Distribution Report (the “Report”) is a listing of all sales tax collected by the Department of Revenue for the local taxing authority imposing a sales tax.

(2) The following information is contained in the Report:
(A) Name of business;
(B) Sales tax license number;
(C) Filing period for which the distribution is attributable; and
(D) Amount of distribution for each filing period paid by the taxpayer during this month.

(3) The Report is only available to those taxing authorities imposing a sales tax and class A cities.

(4) All requests for a Report must be made in writing to the Information Services Bureau Manager, Information Systems Division, P.O. Box 41, Jefferson City, MO 65105.

(5) Each Report request must contain the following information:
(A) Name, address, phone number and title of person making the request;
(B) Sales tax license number; and
(C) Month(s) the Report is requested for.

(6) The request must be made by the chief executive or financial officer of the taxing authority. The Report will be sent to the person and address on file with the Department of Revenue for distribution of the local sales tax.

(7) The party requesting the Report is required to pay a fee for each request according to the fee schedule in effect at the time the request is made.

(8) The information contained in the BLR-G is confidential information subject to the disclosure provisions of section 32.057, RSMo (1986). Illegal disclosure by the local taxing authority or an employee thereof may invoke the criminal penalty of section 32.057.3., RSMo (1986) and forfeiture of access to Department of Revenue records, this report and the Monthly Sales Tax Distribution Report pursuant to section 144.122, RSMo (1986).


12 CSR 10-42.110 Local Tax Management Report

PURPOSE: To inform those local taxing authorities imposing a sales tax or cigarette tax including Group B cities and counties and those political subdivisions receiving distributions of the financial institution tax what information will be contained in the monthly Local Tax Management Report issued by the Department of Revenue and when the Report will be issued.

(1) The Local Tax Management Report (the Report) is a statistical summary of the management of local sales taxes, cigarette taxes and financial institution tax.

(2) The Report contains information about the following taxes:
(A) Local sales tax including amounts paid under protest;
(B) Cigarette tax;
(C) Financial institution tax; and
(D) Other taxes.

(3) For each of the taxes listed in section (2) the Report contains the following information:
(A) Balance sheet prepared as of the last day of the month for which the distribution was made;
(B) Statement of Collections and Disbursements for the month for which the distributions are made; and
(C) Statement of Collections and Disbursements for the fiscal year to date of the Report.

(4) The information contained on the Report is for the entire state of Missouri and does not relate to any one taxing authority or political subdivision.

(5) Each local taxing authority imposing a sales tax or cigarette tax and those political subdivisions receiving funds generated by the financial institution tax will receive one (1) Report at the time of distributions.