

CURRENT RULES	RULE PURPOSE	COMMENTS
12 CSR 10-2.020 Differences in Basis on December 31, 1972	This rule serves as a guideline in the determination of the amount of individual, corporate or other taxpayer's allowable modification upon the sale or other disposition of property having a higher adjusted basis for Missouri income tax purposes than for federal income tax purposes on December 31, 1972.	This rule is being proposed for rescission.
12 CSR 10-2.025 Adjustment to Avoid Double Taxation	This rule serves as a guideline in the determination of the amount of a taxpayer's allowable modification with respect to any item of income or gain which was properly included in taxable income and taxed under the Missouri income tax law in effect prior to January 1, 1973.	This rule is being proposed for rescission.
12 CSR 10-2.120 Information at Source Reporting Requirements	This rule specifies methods of reporting miscellaneous income from Missouri sources.	This rule is being proposed for rescission
12 CSR 10-3.002 Rules	This rule is a general statement describing the nature of all sales tax rules.	This rule is being proposed for rescission.
12 CSR 10-3.018 Truckers Engaged in Retail Business	This rule interprets the sales tax law as it applies to truckers engaged in retail business and interprets and applies section 144.010, RSMo.	This rule is being proposed for rescission.
12 CSR 10-3.142 Trading Stamps	This rule interprets the sales tax law as it applies to trading stamps and interprets and applies sections 144.010 and 144.021, RSMo.	This rule is being proposed for rescission.
12 CSR 10-3.168 Documentation Required	the documentation required for deductible transactions and interprets and applies sections 144.030 and 144.080, RSMo.	This rule is being proposed for rescission.
12 CSR 10-3.182 Excursions	excursions and interprets and applies sections 144.010 and 144.020, RSMo.	This rule is being proposed for rescission.
12 CSR 10-3.188 Telephone Service	This rule interprets the sales tax law as it applies to telephone service and interprets and applies sections 144.010 and 144.030, RSMo.	This rule is being proposed for rescission.
12 CSR 10-3.252 Hunting and Fishing Licenses	This rule interprets the sales tax law as it applies to hunting and fishing licenses.	This rule is being proposed for rescission.
12 CSR 10-3.272 Motor Fuel and Other Fuels	sellers of motor fuels and other fuels, and interprets and applies sections 144.010, 144.030.2(1) and (22), RSMo.	This rule is being proposed for rescission.
12 CSR 10-3.368 Air Pollution Equipment	This rule interprets the sales tax law as it applies to air pollution equipment.	This rule is being proposed for rescission.
12 CSR 10-3.370 Water Pollution	This rule interprets the sales tax law as it applies to water pollution equipment.	This rule is being proposed for rescission.
12 CSR 10-3.414 Yearbook Sales	This rule interprets the sales tax law as it applies to yearbook sales.	This rule is being proposed for rescission.
12 CSR 10-3.570 Audit Facilities	This rule outlines the responsibility of the taxpayer to furnish audit facilities.	This rule is being proposed for rescission.
12 CSR 10-3.572 Out-of-State Companies	companies for making records pertaining to Missouri locations available for audit at the Missouri location.	This rule is being proposed for rescission.
12 CSR 10-3.574 Recordkeeping Requirements for Microfilm and Data Processing Systems	whose records are on transparencies or film to provide facilities for viewing and capabilities for reproducing hard copies.	This rule is being proposed for rescission.

12 CSR 10-3.578 Income Tax Returns May be Used	for the purpose of determining the amount of sales tax due.	This rule is being proposed for rescission.
12 CSR 10-3.579 Estoppel Rule	representations, both oral and written, made by employees of the Department of Revenue and the extent to which taxpayers may rely on these statements.	This rule is being proposed for rescission.
12 CSR 10-3.614 Theaters—Criteria for Exemption	This rule sets forth the criteria which must be met by a theater in order to claim sales tax exemption.	This rule is being proposed for rescission.
12 CSR 10-3.854 Applicability of Sales Tax to the Sale of Special Fuel	tax on special fuel which is used for nonhighway purposes.	This rule is being proposed for rescission.
12 CSR 10-3.872 Sales of Newspapers and Other Publications	the sale of newspapers and interprets and applies the provisions of sections 144.010 and 144.021, RSMo.	This rule is being proposed for rescission.
12 CSR 10-3.874 Questions and Answers on Taxation of Newspapers	the sale of newspapers and interprets and applies the provisions of sections 144.010 and 144.021, RSMo.	This rule is being proposed for rescission.
12 CSR 10-3.880 Sales of Postage Stamps	This rule clarifies the application of the sales tax to the sale of postage stamps.	This rule is being proposed for rescission.
12 CSR 10-4.005 Purchaser Includes	This rule aids in determining who is a purchaser and interprets and applies sections 144.605(5) and 144.610, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.010 Purchaser's Responsibilities	This rule is intended to aid in defining a purchaser's responsibilities for state use taxes and interprets and applies sections 144.610 and 144.620, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.020 Delivery	This rule indicates the effect delivery has on when and where a sale occurs and interprets and applies sections 144.605(5) and 144.615(5), RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.035 Consideration Other Than Money	This rule interprets and applies section 144.605(5), RSMo. State use taxes apply to the fair market value of property exchanged.	This rule is being proposed for rescission.
12 CSR 10-4.045 Cancelled Sales	This rule indicates what a taxpayer may do when a sale is subsequently cancelled and interprets and applies sections 136.035 and 144.130, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.050 Cost of Doing Business	This rule interprets and applies section 144.605(6), RSMo. Deductions are not allowed for costs of doing business.	This rule is being proposed for rescission.
12 CSR 10-4.055 Regulations Under Section 144.020, RSMo	This rule indicates where Missouri state sales tax regulations apply and interprets and applies section 144.610(1), RSMo. .	This rule is being proposed for rescission.
12 CSR 10-4.060 Vendor Includes	This rule indicates what the definition of vendor also includes and interprets and applies section 144.605(11), RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.080 Sales to National Banks and Other Financial Institutions	This rule indicates the liability of sellers of tangible personal property to national banks and other financial institutions for Missouri state use tax and interprets and applies section 144.615(1), RSMo.	This rule is being proposed for rescission.

12 CSR 10-4.085 Liability of Out-of-State Vendors	This rule indicates the duties and responsibilities of out-of-state vendors for Missouri state use taxes and interprets and applies sections 144.620 and 144.635, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.090 Regulations Under Subdivisions (2) and (3) of Sections 144.030 and 144.040, RSMo	This rule prescribes where Missouri state sales tax regulations apply and interprets section 144.615(3), RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.095 Motor Vehicle Purchased	This rule prescribes that a motor vehicle purchase is not subject to the Missouri compensating use tax law and interprets and applies section 144.615(1), RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.105 Resale	This rule indicates when tangible personal property is not subject to Missouri use tax and interprets and applies section 144.615(6), RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.110 Personal Effects	This rule indicates when personal effects which are brought into Missouri are not subject to the Missouri use tax and interprets and applies section 144.615(7), RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.115 Documentation Required	This rule indicates that documentation is necessary for deductions and interprets and applies section 144.640, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.120 Presumption	This rule interprets and applies section 144.620, RSMo and there is a presumption that items sold by out-of-state vendors which are brought into Missouri are for storage, use or consumption.	This rule is being proposed for rescission.
12 CSR 10-4.127 Vendors Use Tax vs. Consumers Use Tax	This rule interprets the state use tax law as it applies to vendors use tax vs. consumers use tax and interprets and applies sections 144.620 and 144.635, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.130 Separately Stating	This rule indicates the requirements that a vendor collect the tax and separately state the tax.	This rule is being proposed for rescission.
12 CSR 10-4.135 Vendor to File Collection Suit	This rule provides that the vendor is responsible for filing any suit to collect use taxes from a purchaser and interprets and applies section 144.635, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.140 Exemption Certificates	This rule indicates the recordkeeping and other requirements necessary for a vendor in order to substantiate deductions and interprets and applies sections 144.620 and 144.640, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.150 Limitation on Assessment	This rule clarifies the statute of limitations on assessments and interprets and applies section 144.670, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.155 Vendor's Responsibility	This rule aids in determining the responsibilities of a vendor regarding Missouri use tax and interprets and applies sections 144.615(6) and 144.635, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.175 Amended Returns	This rule prescribes the requirements for an amended return of any vendor.	This rule is being proposed for rescission.

12 CSR 10-4.190 Payment of Tax	This rule prescribes the place for paying the tax, the provisions regarding returned checks and cash payments, and interprets and applies sections 144.655 and 144.660, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.200 Filing of Returns and Payment of Tax	This rule provides that upon proper application the time for filing a return and paying the tax may be extended, and interprets and applies section 144.660, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.205 Jeopardy Assessment	This rule clarifies the director of revenue's authority to issue jeopardy assessments and interprets and applies sections 144.290 and 144.690, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.210 Assignments and Bankruptcies	This rule prescribes the preferential treatment required for outstanding taxes and the liability of trustees, assignees, receivers, and the title and interprets and applies section 144.610, RSMo in conjunction with Chapter 11 U.S.C.A., Bankruptcy Codes.	This rule is being proposed for rescission.
12 CSR 10-4.215 Estimated Assessment	This rule relates to interest imposed on late payment of taxes and interprets and applies section 144.665, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.220 Calendar Month Defined	This rule clarifies the definition of calendar month and interprets and applies section 144.655, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.240 Administrative and Judicial Review	This rule indicates the time period a taxpayer has to file a written complaint with the Administrative Hearing Commission concerning a final decision by the director of revenue and interprets and applies section 621.050, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.245 Interest Payment	This rule indicates when interest will or will not be credited or paid to the taxpayer and interprets and applies section 144.695, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.250 Liens	This rule indicates the procedure followed by the director of revenue in filing liens for use taxes and interprets and applies sections 144.380 and 144.690, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.290 Intent of Rules	This rule clarifies the intent of rules issued with respect to the Missouri compensating use tax law.	This rule is being proposed for rescission.
12 CSR 10-4.300 No Waiver of Tax	This rule indicates the lack of authority for the director of revenue to waive outstanding use tax.	This rule is being proposed for rescission.
12 CSR 10-4.305 Collection Allowance	This rule indicates that late remitters do not receive the two percent collection fee and interprets and applies section 144.710, RSMo.	This rule is being proposed for rescission.
12 CSR 10-4.620 Aircraft	This rule clarifies the use tax law as it applies to purchases of aircraft.	This rule is being proposed for rescission.
12 CSR 10-4.626 Direct Pay Agreement	This rule lists the requirements a business or corporation must satisfy to enter into a use tax direct pay agreement with the Department of Revenue.	This rule is being proposed for rescission.

12 CSR 10-4.630 Basic Steelmaking Exemption Use Tax	This rule explains the circumstances under which the purchases of electricity and gas by basic steel-makers are exempt from use tax and the procedure for obtaining a basic steelmaking exemption.	This rule is being proposed for rescission.
12 CSR 10-6.010 Revocation of Rulings	This rule notifies the public that private ruling letters issued by the Department of Revenue before January 1, 1973 will no longer be honored.	This rule is being proposed for rescission.
12 CSR 10-7.010 Revocation of Private Rulings	This rule notifies the public that private ruling letters issued by the Department of Revenue before January 1, 1973 will no longer be honored.	This rule is being proposed for rescission.
12 CSR 10-7.030 Record Keeping and Filing of Reports	This rule sets forth the record keeping requirements of special fuel dealers and users, as well as their responsibilities to file monthly and quarterly reports with the director of revenue.	This rule is being proposed for rescission.
12 CSR 10-7.040 Single Trip Permits	This rule sets forth the procedures for obtaining single trip permits as well as the conditions under which the permits will be issued.	This rule is being proposed for rescission.
12 CSR 10-7.050 Lessors and Lessees of Motor Vehicles	This rule sets forth the responsibility for tax in situations involving leased motor vehicles.	This rule is being proposed for rescission.
12 CSR 10-7.060 Verification of Fleet Mileage-Acceptable Source Documentation	The director of revenue has the responsibility of administrating the Missouri Special Fuel Tax Act and in that capacity is required to make reasonable rules as are necessary to carry out the provisions of the Act. This rule sets out what an acceptable source document to verify fleet mileage must contain.	This rule is being proposed for rescission.
12 CSR 10-7.070 Use of Motor Fuel and Special Fuel in Same Vehicle	This rule clarifies the status of vehicles which have the capacity to operate on both motor fuel and a special fuel.	This rule is being proposed for rescission.
12 CSR 10-7.100 Missouri Motor Fuel/Special Fuel Tax License	This rule specifies the requirement of displaying a copy of a Reinstated Missouri Motor Fuel/Special Fuel Tax License in the cab of each vehicle that the licensee operates in Missouri if the original license has been canceled or revoked and subsequently reinstated.	This rule is being proposed for rescission.
12 CSR 10-7.130 Special Fuel-Powered 26,000 Lbs., 2-Axle Truck Exemption-Pickups and Moving Vehicles	This rule clarifies the special fuel-powered 26,000 lbs., 2-axle truck exemption in section 142.513, RSMo.	This rule is being proposed for rescission.
12 CSR 10-7.150 Methods for Determining Special Fuel Used in Power Takeoff Units	This rule clarifies the auxiliary equipment exemption in section 142.581, RSMo.	This rule is being proposed for rescission.
12 CSR 10-7.160 Records	This rule clarifies the auxiliary equipment exemption in section 142.581, RSMo.	This rule is being proposed for rescission.
12 CSR 10-7.200 Auxiliary Equipment Exemption	This rule clarifies the purchase of special fuel for use in auxiliary equipment pursuant to section 142.404(4),RSMo.	This rule is being proposed for rescission.

12 CSR 10-7.230 Special Fuel Users Not Subject to Licensure in Their Base State	This rule clarifies the licensing requirements for special fuel users whose vehicles are not licensed by gross weight pursuant to section 142.362(4), RSMo.	This rule is being proposed for rescission.
12 CSR 10-7.270 Special Fuel Distributors	This rule clarifies who qualifies for a special fuel distributor license pursuant to section 142.362(2), RSMo.	This rule is being proposed for rescission.
12 CSR 10-7.280 Sale of Special Fuel to Dual Users	This rule clarifies the taxability of special fuel sold to farmers and home heating oil customers who use the fuel for highway and exempt purposes pursuant to section 142.404(5) and (6), RSMo.	This rule is being proposed for rescission.
12 CSR 10-9.100 Forms for Franchise Tax	This rule prescribes the forms and instructions adopted and approved for filing with the franchise tax division.	This rule is being proposed for rescission.
12 CSR 10-9.110 Form: Request for Extension of Time to File	This form is used to request an extension of time to file a Missouri Corporation Franchise Tax Report.	This rule is being proposed for rescission.
12 CSR 10-9.120 Form: Request for Franchise Tax Clearance	This form is used to request a Franchise Tax Clearance letter.	This rule is being proposed for rescission.
12 CSR 10-9.130 Form: Authorization for Release of Confidential Information	This form is used to authorize the release of confidential information.	This rule is being proposed for rescission.
12 CSR 10-9.190 Information Confidential, Exceptions	This rule sets out the policy of the Office of the Secretary of State regarding confidential information.	This rule is being proposed for rescission.
12 CSR 10-9.210 Extension of Time to File	This rule sets out the policy of the Office of the Secretary of State regarding extension of time to file the franchise tax report.	This rule is being proposed for rescission.
12 CSR 10-9.220 Audits	This rule sets out the policy of the Office of the Secretary of State regarding audits.	This rule is being proposed for rescission.
12 CSR 10-9.230 Assessments	This rule sets out the policy of the Office of the Secretary of State regarding assessments.	This rule is being proposed for rescission.
12 CSR 10-9.240 Final Determinations, Hearings	This rule sets out the policy of the Office of the Secretary of State regarding final determinations and hearings.	This rule is being proposed for rescission.
12 CSR 10-9.250 Review by the Administrative Hearing Commission	This rule sets out the policy of the Office of the Secretary of State regarding review by the Administrative Hearing Commission.	This rule is being proposed for rescission.
12 CSR 10-9.260 Overpayments	This rule sets out the policy of the Office of the Secretary of State regarding overpayments.	This rule is being proposed for rescission.
12 CSR 10-9.270 Amended Reports	This rule sets out the policy of the Office of the Secretary of State regarding amended reports.	This rule is being proposed for rescission.
12 CSR 10-10.010 Sales Tax/Bank Tax Credit	This rule clarifies that banks are not entitled credit against the bank tax for sales and use taxes paid on purchases of tangible personal property.	This rule is being proposed for rescission.
12 CSR 10-400.210 Children in Crisis Tax Credit	This rule explains the application, allocation of funds, and redemption process to claim the Children in Crisis credit.	This rule is being proposed for rescission.
12 CSR 10-405.100 Homestead Preservation Credit - Procedures (2005)	This rule establishes the procedures for implementation of the Homestead Preservation Credit created by section 137.106, RSMo.	This rule is being proposed for rescission.

12 CSR 10-405.105 Homestead Preservation Credit - Procedures	This rule establishes the procedures for implementation of the Homestead Preservation Credit created by section 137.106, RSMo. This rule reflects recent statutory changes for applications filed after 2005.	This rule is being proposed for rescission.
12 CSR 10-405.200 Homestead Preservation Credit - Qualifications and Amount of Credit (2005)	Section 137.106, RSMo provides a credit on property taxes under certain circumstances. This rule describes the requirements to qualify for this credit and the amount of the credit.	This rule is being proposed for rescission.
12 CSR 10-405.205 Homestead Preservation Credit - Qualifications and Amount of Credit	Section 137.106, RSMo, provides a credit on property taxes under certain circumstances. This rule describes the requirements to qualify for this credit and the amount of the credit. This rule reflects recent statutory changes for applications filed after 2005.	This rule is being proposed for rescission.