

## 12 CSR 10-102.554 Filing Protest Payment Returns

**PURPOSE:** This rule provides instructions for filing protest payment returns.

(1) A taxpayer filing a protest payment return must submit a notarized protest payment affidavit with the return reflecting the specific amount of tax being paid under protest. Separate checks need not be submitted for the state and local sales taxes being protested.

**AUTHORITY:** section 144.270, RSMo 1994.\* S.T. regulation 240-4 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. This rule was previously filed as 12 CSR 10-3.554. Moved to 12 CSR 10-102.554, effective Aug. 31, 2023.

\*Original authority: 144.270, RSMo 1939, amended 1941, 1943, 1945, 1947, 1955, 1961.