

**TITLE 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 2—Income Tax**

**12 CSR 10-2.045 Missouri Consolidated Income Tax Returns**

*PURPOSE: This rule sets forth the requirements for the filing of Missouri consolidated income tax returns by affiliated groups or corporations.*

*PUBLISHER'S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.*

(1) **Affiliated group.** The term affiliated group means those members of an affiliated group of corporations as defined by Internal Revenue Code (IRC) Section 1504 which participate or are required to participate in the filing of a federal consolidated income tax return for the taxable year.

(2) **Missouri consolidated return year.** The term Missouri consolidated return year means a taxable year for which a Missouri consolidated return is filed or required to be filed by an affiliated group under this rule.

(3) **IRC section.** The term IRC section shall mean the pertinent provision of the Internal Revenue Code for the taxable year.

(4) **Required member.** The term required member shall mean any corporation included on the federal consolidated return for the affiliated group, except—

(A) An express company which is subject to an annual tax on its gross receipts in this state pursuant to section 153.020, RSMo;

(B) An insurance company which is subject to an annual tax on its gross premium receipts in this state;

(C) A Missouri mutual or extended Missouri mutual insurance company organized under Chapter 380, RSMo; or

(D) An association or credit union which is subject to an annual tax pursuant to section 148.620, RSMo.

(5) **Director.** The term director, except as otherwise specifically provided in this rule, shall mean the director of revenue or his/ her duly authorized agent or designee.

(6) **Computing Missouri Consolidated Taxable Income From All Sources.** The Missouri consolidated taxable income (all sources) of an affiliated group shall be its federal consolidated

taxable income for the taxable year, adjusted to reflect the applicable modifications provided in section 143.121, RSMo, section 143.431.4, RSMo, section 143.141, RSMo, to reflect the federal income tax deduction under section 143.171, RSMo, and to reflect the exclusion (for purposes of calculating Missouri consolidated taxable income) of any members of the affiliated group that are not required members.

(7) Computing Missouri Consolidated Taxable Income From Missouri Sources.

(A) The Missouri consolidated taxable income (Missouri sources) of an affiliated group shall be so much of its Missouri consolidated taxable income (all sources) as is derived from sources within Missouri pursuant to the apportionment and allocation rules set forth in section (14) of this rule, reduced, to the extent applicable, by the Missouri dividends deduction under section 143.431.2, RSMo.

(B) If only part of the Missouri consolidated taxable income (all sources) is derived from sources within Missouri, the Missouri consolidated taxable income (Missouri sources) shall only reflect the effect of the consolidated net operating loss deduction allowed by IRC Section 172 to the extent applicable to Missouri. The extent to which this deduction is applicable to Missouri shall be determined by multiplying the amount that would otherwise affect Missouri consolidated taxable income (all sources) by the ratio of Missouri consolidated taxable income (Missouri sources) for the year divided by the Missouri consolidated taxable income (all sources) for the year. For the purpose of the preceding sentence, Missouri consolidated taxable income shall not reflect the consolidated net operating loss deduction allowed by IRC Section 172.

(C) If an affiliated group files a Missouri income tax return in which one (1) or more members of the affiliated group are not required members, the federal income tax deduction for such Missouri income tax return shall be determined by multiplying the federal income tax liability of the affiliated group by a fraction, the numerator of which is the sum of the positive federal taxable incomes of the required members and the denominator of which is the sum of the positive federal taxable incomes of all members of the affiliated group, and then multiplying that result by fifty percent (50%). For purposes of the preceding sentence, a federal taxable income of zero is considered positive, and the federal income tax deduction shall not be allowed if the aforementioned numerator and denominator are both zero dollars (\$0).

(8) Qualifying for Privilege to File Consolidated Return. An affiliated group (other than one which is required to file a Missouri consolidated return for the year) shall be qualified to file a Missouri consolidated return if it files a federal consolidated return for the taxable year and the affiliated group is not disqualified from filing a Missouri consolidated return for the year under sections (25)–(28) of this rule.

(9) Election to File. If an affiliated group qualified to file a Missouri consolidated return wishes to elect to file a Missouri consolidated return, the election must be exercised by the filing of a Missouri consolidated return on or before the due date (including extensions of time) for the filing of the common parent's separate Missouri return. Notwithstanding the foregoing, the

director may grant an affiliated group a relief extension of this due date, even after the due date specified in the prior sentence has passed, if the affiliated group submits a letter ruling request under 12 CSR 10-1.020, as it may be amended from time to time, and which substantially complies with the requirements of 26 CFR section 301.9100-3, as amended May 6, 2024, by providing evidence to establish to the satisfaction of the director that the taxpayer acted reasonably and in good faith, and that the grant of a relief extension will not prejudice the interests of the state.

(10) Election Irrevocable. The exercise of an election to file a Missouri consolidated return is irrevocable and may not be withdrawn after the due date (including extensions of time) for the filing of the common parent's separate Missouri return, except as provided in sections (25)–(28) of this rule.

(11) Continued Filing Requirement. Except as provided in sections (25)–(28) of this rule, an affiliated group which filed (or was required to file) a Missouri consolidated return for the immediately preceding taxable year is required to file a Missouri consolidated return for the current taxable year.

(12) Improper Separate Return Filing. If an affiliated group filed (or was required to file) a Missouri consolidated return for the immediately preceding taxable year and, without authorization under sections (25)–(28) of this rule, one (1) or more required members of an affiliated group attempt to file Missouri corporate income tax returns on a separate basis for the taxable year, then—

(A) If the common parent has filed a Missouri corporate income tax return for the taxable year, the Missouri return of the common parent shall be deemed the sole Missouri consolidated return of the affiliated group and other Missouri corporate income tax returns filed by other required members of the affiliated group shall be void (with any payments made therewith being credited to the affiliated group);

(B) If the common parent has not filed a Missouri corporate income tax return for the taxable year, the affiliated group shall be deemed not to have filed a Missouri corporate income tax return for the taxable year until a Missouri income tax return is filed by the common parent, and the other returns filed by other required members of the affiliated group shall be void (with any payments made therewith being credited to the affiliated group).

(13) Filing Consolidated Return in Special Circumstances. Notwithstanding that an affiliated group may be disqualified to file a Missouri consolidated return for the current taxable year under sections (25)–(28) of this rule, the director may permit the affiliated group to file a Missouri consolidated return for the current taxable year. Application for permission shall be directed to the director's Taxation Division exclusively by email to [corporate@dor.mo.gov](mailto:corporate@dor.mo.gov), and approval of the application shall be subject to such terms and conditions as the director may prescribe.

(14) Apportionment and Allocation of Net Income for Missouri Consolidated Return. In the determination of that portion of the Missouri consolidated taxable income (all sources) as is derived from sources within Missouri, the affiliated group shall apportion and allocate its Missouri consolidated taxable income (all sources) according to the provisions of sections 143.455.1–.12, RSMo, except as otherwise provided in section (14) of this rule.

(A) Method Under Section 143.455.13, RSMo. The affiliated group, through its common parent, may petition, or the director may require, an alternative method of allocation or apportionment to be used in determining Missouri consolidated taxable income from Missouri sources consistent with sections 143.455.13(2)–(5), RSMo, and 12 CSR 10-2.076. The approval of an alternative allocation or apportionment method for an affiliated group to use on a Missouri consolidated return does not constitute approval of the use of such alternative allocation or apportionment method on any separate Missouri return.

(B) Members to Which Different Apportionment and Allocation Methods Apply. If the affiliated group is composed of a membership such that, if separate Missouri returns were filed by each member, the same apportionment and allocation method under sections 143.455.1 through 143.455.12, RSMo (relating to general business corporations), 143.455.14, RSMo (relating to transportation), 143.455.15, RSMo (relating to railroads, and the like), 143.455.16, RSMo (relating to interstate bridges), 143.455.17, RSMo (relating to telephone or telegraph companies), 143.455.13, RSMo (other approved methods), or 12 CSR 10-2.260 would not apply to each member, then the affiliated group, as a whole, shall determine that portion of its Missouri consolidated taxable income (all sources) as is derived from sources within Missouri by application of—

1. The apportionment and allocation method under sections 143.455.1 through 143.455.12, RSMo, as further clarified by 12 CSR 10-2.076;
2. The apportionment and allocation approved or required for the affiliated group under sections 143.455.13(2)–(5), RSMo; or
3. The percentage obtained by the method set forth in subsection (14)(C) of this rule, but only if paragraph (14)(B)2. of this rule does not apply.

(C) Members to Which Different Apportionment and Allocation Methods Apply—Special Rule. If an affiliated group is described in subsection (14)(B) of this rule, but paragraph (14)(B)2. of this rule does not apply to the affiliated group, and it elects to use the method referred to in paragraph (14)(B)3. of this rule, it shall arrive at a percentage of Missouri consolidated taxable income (all sources) as is derived from sources within Missouri in the following manner:

1. Each member shall determine its own federal taxable income (loss) for the year, computed as though each member had filed a separate federal income tax return for the year. For the purposes of this paragraph, the separate federal taxable income (loss) of each member shall not reflect the deduction for net operating loss allowable by IRC Section 172;

2. Each member shall adjust its own separate federal taxable income (loss) so determined to reflect only the modifications provided in sections 143.121 and 143.141, RSMo, applicable to those members (therefore, the federal income tax deduction under section 143.171, RSMo, for example, is not taken into account for purposes of computing the percentage under this subsection). If, as a result of the computation contained in this paragraph (14)(C)2., a member has a separate Missouri taxable loss for the year, that member, for purposes of computing the percentage under subsection (14)(C), shall be considered to have zero Missouri taxable income (all sources) for the year;

3. The amount determined pursuant to paragraphs (14)(C)1. and (14)(C)2., for the purposes of computing the percentage under subsection (14)(C), shall be considered the separate Missouri taxable income (all sources) of each member for the year;

4. Each member shall determine that portion of its own separate Missouri taxable income (all sources) as is derived from sources within Missouri by application of whichever apportionment and allocation method under section 143.455, RSMo, and its related regulations, is applicable to each member (for example, a method under 12 CSR 10-2.260 may be applicable to one member, while the method under section 143.455.15, RSMo, is applicable to another), to arrive at a figure which will be called preliminary Missouri taxable income which shall not reflect further deductions or modifications such as the Missouri Dividends Deduction; and

5. The combined amounts of the preliminary Missouri taxable income of each member, so determined, shall be divided by the combined amounts of the Missouri taxable income (all sources) of each member, so determined, to arrive at a percentage and the percentage thus obtained shall be deemed to be that percentage of the Missouri consolidated taxable income (all sources) as is derived from sources within Missouri. If the combined amounts of the preliminary Missouri taxable income of each member total to zero, then the percentage shall be deemed zero percent (0%) even if the denominator is also zero.

(15) Intercompany Transactions. All transactions between required members of the affiliated group for the Missouri consolidated return year shall be eliminated for purposes of the Missouri consolidated income tax return. This includes all gross receipts, for purposes of section 143.455, RSMo, resulting from such transactions.

(16) Subsequent Missouri Consolidated Return Years. In the determination of Missouri consolidated taxable income (Missouri sources) for its second and succeeding Missouri consolidated return years, the affiliated group shall use the same apportionment and allocation method as it used in its first year, or select a different apportionment and allocation method to the extent permitted pursuant to subsection (14)(B) of this rule.

(17) Election of Interstate Division of Income Method. For any taxable year, the apportionment and allocation method elected under subsection (14)(B) is irrevocable for that taxable year, regardless of when such election is made.

(18) Computation of Tax Liability. The Missouri corporate income tax liability of an affiliated group for a Missouri consolidated return year shall be determined by adding together—

(A) The tax imposed by section 143.071, RSMo, on the Missouri consolidated taxable income (Missouri sources) for each year;

(B) The additions to tax imposed by section 143.741, RSMo;

(C) The additions to tax and penalties imposed by section 143.751, RSMo; and

(D) The additions to tax imposed by section 143.761, RSMo.

(19) Liability For Tax. The common parent corporation and each required member which was a member of the affiliated group during any part of the Missouri consolidated return year shall be jointly and severally liable for the tax computed in accordance with this rule, together with the interest on the tax, computed in accordance with section 143.731, RSMo, with the exception of any required members who are entirely exempt from Missouri corporate income tax for the Missouri consolidated return year pursuant to section 143.441.2, RSMo. No agreement entered into by one (1) or more members of the affiliated group with any other member of the group or with any other person in any case shall have the effect of reducing the liability prescribed.

(20) Consolidated Return Made by Common Parent. The Missouri consolidated return shall be made by the common parent on Form MO-1120 (Corporation Income Tax Return) and shall be filed by the common parent. By filing the consolidated return, the common parent warrants that it has or has obtained, where necessary, any consent or authorization by a subsidiary or affiliate within the affiliated group to comply with the provisions of Missouri statutes and regulations pertaining to the consolidated return and to serve as their agent consistent with section (22) of this rule.

(21) Attachments to Form MO-1120. In addition to those matters required of all corporations, an affiliated group filing a consolidated Missouri return shall be required to submit the following items in paper or electronic format:

(A) A detailed schedule—

1. Identifying any members of the affiliated group that are required members and included on the Missouri consolidated return;

2. Identifying any members of the affiliated group that are not required members and the reason for exclusion; and

3. Showing all adjustments to federal consolidated taxable income due to the exclusion of any members of the affiliated group that are not required members;

(B) A copy of the federal consolidated return, with all attachments and schedules, that was filed or is being filed with the Internal Revenue Service for the same taxable year (if any); and

(C) The affiliated group shall attach to its Form MO-MS (Corporation Allocation and Apportionment of Income) a detailed schedule in which the interstate division of income data of each member of the affiliated group is set forth.

(22) Common Parent as Agent for All Other Members. The common parent, for all purposes regarding Missouri corporate income tax under Chapter 143, RSMo, shall be the sole agent for each subsidiary member in the affiliated group, duly authorized to act in its own name in all matters relating to the Missouri income tax liability for the Missouri consolidated return year. No subsidiary member shall have authority to act for or to represent itself in any matter regarding Missouri corporate income tax for the same Missouri consolidated return year. The identification of the common parent on or with the filing of the MO-1120 for the Missouri consolidated return year, or a prior year, constitutes the designation of the common parent as an authorized representative for purposes of section 32.057, RSMo, with respect to each and all subsidiary members, and authorizes the disclosure of all tax information of any subsidiary member (for the Missouri consolidated return year and all prior years) to the common parent. For the Missouri consolidated return year, the common parent will file claims for refund or credit regarding Missouri corporate income tax and any Missouri corporate income tax refund will be made directly to and in the name of the common parent and will discharge any liability of Missouri in respect to that refund to any subsidiary member, and the common parent in its name will execute closing agreements and all other documents regarding Missouri corporate income tax and any agreement or any other documents so executed shall be considered as having also been given or executed by each subsidiary member. Notwithstanding the provisions of this section, any notice of deficiency, in respect to the tax for a Missouri consolidated return year, may name each corporation which was a member of the affiliated group during any part of the period (but a failure to include the name of any member will not affect the validity of the notice of deficiency as to the other members); any notice and demand for payment may name each corporation which was a member of the affiliated group during any part of the period (but a failure to include the name of any member will not effect the validity of the notice and demand as to the other members); and any other proceeding to collect the amount of any assessment, after the assessment has been made, may name the corporation from which the collection is to be made. The provisions of this section shall apply whether or not a Missouri consolidated return is made for any subsequent year and whether or not one (1) or more subsidiaries have become or have ceased to be members of the affiliated group at any time. Notwithstanding the provisions of this section, the director, upon notifying the common parent, may deal directly with any subsidiary member of the affiliated group with respect to its liability, in which event that member shall have full authority to act for itself.

(23) Notification of Deficiency to Corporation Which Has Ceased to be a Member of an Affiliated Group. If a subsidiary has ceased to be a member of an affiliated group and if the subsidiary files written notice of the cessation with the director, then the director, upon written

request of that subsidiary, will furnish it with a copy of any notice of deficiency with respect to the tax for a Missouri consolidated return year for which it was a member and a copy of any notice and demand for payment of the deficiency. The filing of the written notification and request by a subsidiary corporation shall not limit the scope of the agency of the common parent provided in section (22) of this rule. Failure by the director to comply with the written request shall not limit the liability of the corporation provided in section (22) of this rule.

(24) Effect of Dissolution of Common Parent. If a common parent contemplates dissolution, or is about to be dissolved, or if for any other reason its existence is about to terminate, it shall notify the director of that fact and designate, subject to the approval of the director, another member of the affiliated group to act as agent in its place to the same extent and subject to the same conditions and limitations as are applicable to the common parent (including as authorized representative pursuant to section 32.057, RSMo), notwithstanding any provision of this rule to the contrary. If the notice thus required is not given by the common parent, or the designation is not approved by the director, the remaining members of the affiliated group, subject to the approval of the director, may designate another member of the group to act as the agent in place of the common parent (including as authorized representative pursuant to section 32.057, RSMo), notwithstanding any provision of this rule to the contrary, and notice of that designation shall be given to the director. Until a notice in writing designating a new agent has been approved by the director, any notice of deficiency or other communication mailed to the common parent shall be considered as having been properly mailed to the agent and authorized representative (for purposes of section 32.057, RSMo) of the affiliated group; or if the director has reason to believe that the existence of the common parent has terminated, if s/ he deems it advisable, s/he may deal directly with any member of the affiliated group with respect to its Missouri consolidated tax liability, and such member shall be deemed an authorized representative of each and all members of the affiliated group for purposes of section 32.057, RSMo.

(25) Automatic Termination of Right to File Missouri Consolidated Return. The right of an affiliated group to file a Missouri consolidated return for the taxable year shall be dependent upon that group filing a federal consolidated return for the same year. Upon the discontinuance of the filing of a federal consolidated return, the filing of a Missouri consolidated return shall similarly be discontinued.

(26) Permission to Discontinue Filing Missouri Consolidated Return—Substantial Change in Law or Regulation. Upon timely written notice to the director, an affiliated group may discontinue the filing of a Missouri consolidated return for the taxable year (or may withdraw a Missouri consolidated return previously filed for the taxable year) if the net result of all amendments to applicable law and the corresponding rules with effective dates commencing within the taxable year has a substantial adverse effect on the Missouri consolidated tax liability of the affiliated group for that year relative to what the aggregate Missouri tax liability would be if the members of the affiliated group filed separate Missouri returns for the year.

(A) *Prima Facie* Substantial Change. The difference between the Missouri consolidated tax liability, taking into account the changes in the law or regulations effective for the

year and the aggregate Missouri tax liability of the members of the affiliated group computed as if each member filed a separate Missouri return for the year, also taking into account the changes in the law or regulations effective for the year (postlaw difference), shall be compared with the difference between the Missouri consolidated tax liability of the affiliated group for the taxable year, without regard to the changes in the law or regulations, and the aggregate Missouri tax liability of the members of the affiliated group computed as if separate Missouri returns had been filed by the members for the year, also without regard to the changes in the law or regulations (prelaw difference). If the postlaw difference is one hundred fifteen percent (115%) greater than the prelaw difference and that difference is at least thirty thousand dollars (\$30,000), a substantial adverse change shall be deemed to have occurred.

(B) *Timely Notice.* Any notice to discontinue the filing of Missouri consolidated returns on account of section (26) shall be made in writing to the director on or before the later of— 1. Ninety (90) days before the due date (including extensions of time) for the filing of the Missouri consolidated return for the taxable year; or 2. One hundred and eighty (180) days after the effective date of the law or regulation on account of which a substantial change is alleged to have occurred.

(C) In the event that a prima facie substantial change does not exist and the director determines that a substantial change in law or regulation adversely changing the Missouri consolidated tax liability has not occurred, the director may treat an attempt by the affiliated group to file on a non-consolidated basis as the affiliated group having engaged in improper separate return filing consistent with section (12) of this rule. Affiliated groups are strongly encouraged to obtain a binding letter ruling pursuant to 12 CSR 10-1.020 prior to any attempt to discontinue the filing of Missouri consolidated returns on account of a substantial change in law or regulation adversely changing income tax liability.

(27) *Permission to Discontinue Filing Missouri Consolidated Returns For Good Cause.* Upon the timely written application by the affiliated group and upon showing of good cause for the action, the director may permit the affiliated group to discontinue the filing of Missouri consolidated returns. Any application for permission to discontinue the filing of Missouri consolidated return on account of section (27) shall be made to the director no later than the 90th day before the due date (including extensions of time) for the filing of the Missouri consolidated return for the year. A relief extension of the due date to apply for permission to discontinue the filing of Missouri consolidated return may be granted even after such due date has passed, subject to the same procedure, conditions, and requirements as the relief extension discussed in section (9) of this rule.

(28) *Revocation of Right to File Missouri Consolidated Return.* The director, upon finding that the filing of Missouri consolidated returns by the affiliated group does not clearly reflect the Missouri taxable income derived from sources within Missouri and for the purpose of preventing

avoidance of Missouri tax liability, may terminate the right of an affiliated group to file a Missouri consolidated return for that year or, in the alternative, may distribute, apportion, or allocate items of income, deductions, credits, or allowances between or among the members of the affiliated group so that the portion of the Missouri consolidated taxable income (all sources) as is derived from sources within Missouri is clearly reflected. The procedure outlined in sections 143.611–143.691, RSMo, inclusive, shall be applicable to actions of the director under this section.

(29) Estimated Tax on Consolidated Basis. Beginning with its third Missouri consolidated return year, an affiliated group shall file its declaration of estimated tax on a consolidated basis for that year and for each subsequent Missouri consolidated return year. The group shall be treated as a single corporation for purposes of sections 143.521 through 143.541, RSMo (relating to the declaration and payment of estimated tax). If separate Missouri returns are filed by the members for a taxable year, the amount of any estimated tax payments made with respect to a Missouri consolidated declaration of estimated tax for that year shall be credited against the separate Missouri tax liabilities of the members in any manner designated by the common parent which is satisfactory to the director. The consolidated declaration of estimated tax shall be filed and payment shall be made by the common parent.

(30) Estimated Tax on Separate Basis. For each taxable year preceding the third Missouri consolidated return year, declarations of estimated tax may be filed and payments of estimated tax may be made on either a consolidated or separate member basis. For the first two (2) Missouri consolidated return years, the amount of any estimated tax payments made for the year by the members of the affiliated group shall be credited against the Missouri consolidated tax liability of the affiliated group for that year.

(31) Additions to Tax For Failure to Pay Estimated Tax on Consolidated Basis. If the affiliated group is required to file a Missouri consolidated declaration of estimated tax under section (29) of this rule for a taxable year, then, if the group—

(A) Files a Missouri consolidated return for that taxable year, the “tax shown on the return,” as that phrase is used for the purposes of section 143.761.4(1), RSMo, shall be the tax shown on the Missouri consolidated return for the preceding taxable year, and the term “facts shown on his return,” for purposes of section 143.761.4(4), RSMo, shall mean the facts shown on the Missouri consolidated return for the preceding taxable year; or

(B) Does not file a Missouri consolidated return for the taxable year, the term “amount, if any, of the installment paid,” for purposes of section 143.761.2(2), RSMo, shall mean, with respect to a member, the amount allocated to that member in a manner designated by the common parent which is satisfactory to the director. For purposes of section 143.761.4(1), RSMo, the “tax shown on the return” for any member shall be the portion of the tax shown on the Missouri consolidated return for the preceding taxable year allocated to that member in a manner designated by the common parent which is satisfactory to the director. For purposes of section 143.761.4(4), RSMo, the “facts shown on his return” shall be the facts shown on the Missouri consolidated return for the

preceding taxable year and the tax computed pursuant to section 143.761.4(4), RSMo, shall be allocated to the members in a manner designated by the common parent and satisfactory to the director.

(32) Additions to Tax For Failure to Pay Estimated Tax on Separate Basis. If the members of an affiliated group are treated as separate corporations for the taxable year under section (30) of this rule and the affiliated group files a Missouri consolidated return for the year, then, for the purposes of section 143.761.2(1), RSMo, the “tax shown on the return for the taxable year” for any member shall be the portion of the tax shown on the Missouri consolidated return allocable to that member in a manner designated by the common parent and satisfactory to the director.

(33) Nothing in this rule shall be interpreted or construed as incorporating by reference any rule, regulation, standard, or guideline of a federal agency, with the exception of Treasury Regulation section 301.9100-3, as found in Title 26, Section 301.9100-3 of the Code of Federal Regulations (last amended May 6, 2024), which is hereby incorporated by reference (only for the limited purposes specified below), as published by the United States Government Publishing Office, 732 N. Capitol Street NW, Washington, DC 20401-0001, phone: toll-free (866) 512-1800, DC area (202) 521-1800, website: bookstore.gpo.gov. The incorporation by reference of Treasury Regulation section 301.9100-3 applies only to the relief extensions expressly specified in sections (9) and (27) of this rule. Nothing in this rule shall be understood to create or authorize a relief extension other than those expressly specified, using the exact phrase “relief extension,” in this rule. This rule does not incorporate any subsequent amendment or additions to Treasury Regulation section 301.9100-3.

*AUTHORITY: sections 32.057 and 143.961, RSMo 2016, and section 143.431, RSMo Supp. 2025. \* Regulation 1.431-3 was first filed July 21, 1975, effective July 31, 1975. Amended: Filed Oct. 16, 2002, effective June 30, 2003. Amended: Filed Dec. 1, 2009, effective June 30, 2010. Amended: Filed Oct. 27, 2025, effective April 30, 2026.*

*\*Original authority: 32.057, RSMo 1979, amended 1980, 1983, 1993, 1994, 1996, 2003, 2004, 2008, 2014; 143.431, RSMo 1972, amended 2004, 2007, 2018; and 143.961, RSMo 1972.*