

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 41—General Tax Provisions

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 a state or federal prosecuting official, their designees or other persons officially involved in any criminal, quasi-criminal, or civil investigation action or proceeding under the laws of this state or of the United States, if the tax information, returns, reports, or facts shown are pertinent to a criminal, quasi-criminal, or civil 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 they will not disclose to anyone, without the prior written approval of the director of revenue, the tax information, returns, reports, or facts they 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.

*AUTHORITY: section 32.057, RSMo 2016. * Original rule filed Oct. 15, 1985, effective Jan. 26, 1986. Amended: Filed Aug. 18, 2025, effective Feb. 28, 2026.*

**Original authority: 32.057, RSMo 1979, amended 1980, 1983, 1993, 1994, 1996, 2003, 2004, 2008, 2014.*