

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

12 CSR 10-41.025 Disclosure of Confidential Taxpayer Information to Officers, Members, Partners, and Employees of a Business

PURPOSE: Businesses often communicate with the Missouri Department of Revenue through officers, members, partners, or employees. This rule establishes a simplified process for documenting such persons' authority to communicate with the department on behalf of a business about confidential tax matters, when a power of attorney is not necessary.

- (1) The director of revenue or other designated official of the Missouri Department of Revenue may disclose all tax information relating to a particular taxpayer's return to an officer, member, partner of the business, or authorized representative related to any period for which the officer, member, partner, or authorized representative is registered with the Department of Revenue.
- (2) The director of revenue or other designated official of the Missouri Department of Revenue may disclose all tax information to any employee with job duties that include, but are not limited to, the following:
 - (A) Responsibility for answering correspondence dealing with state tax matters;
 - (B) Responsibility for answering verbal requests from a tax authority dealing with state tax matters;
 - (C) Responsibility for reviewing state tax matters and submitting requested information to a tax authority; or
 - (D) Responsibility for preparing tax documents (but not necessarily responsibility for signing such documents) to be filed with a tax authority.
- (3) Before the director of revenue or other designated official of the Missouri Department of Revenue may release any confidential tax information under section (2) of this rule, the business must provide the department a document stating that the employee has the authority to perform any of the above job duties as regular course of work on tax matters and that the information requested is strictly to be used for state tax matters, unless otherwise restricted. The document shall be on company letterhead with the company's address and phone number and must be signed by an officer, member, or partner of the company, or by the supervisor of the employee. Alternatively, the document stating the employee's authority may be an email containing the company's phone number and physical address, sent to the Missouri Department of Revenue by an officer, member, or partner of the company, or the supervisor of the employee, using an email address with a domain that exactly matches the domain of the company's website.
 - (A) If the employee's authority is limited, the letter or email shall specify the tax periods, tax types, or tax forms that may be released to the employee.

(B) If the employee's authority shall be for a limited time, the letter or email shall specify the time limitation on the employee's authority.

(C) If the letter or email does not include any limitation, the director of revenue or other designated official of the Missouri Department of Revenue may disclose all information without limitation until such time as the company revokes or limits the employee's authority in writing.

(D) If there are any concerns regarding the authenticity or veracity of the letter or email, the Missouri Department of Revenue may require additional evidence or documentation from the company before relying upon such letter or email.

AUTHORITY: section 32.057.2.(1)(a), RSMo 2016. Original rule filed Jan. 15, 2013, effective July 30, 2013. Amended: Filed Aug. 28, 2025, effective Feb. 28, 2026.*

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