

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 42—General Department Policies

12 CSR 10-42.050 Disclosure of Public Records and Confidentiality of Closed Records

PURPOSE: This rule informs the public what information can be obtained from the Department of Revenue.

- (1) Except as otherwise provided, all records retained by or for the Department of Revenue, including any report, survey, memorandum, or other document or study prepared and presented to the Department of Revenue by a consultant or other professional service paid for in whole or in part by public funds or any employee of the Department of Revenue except as provided in this rule, is a public record and available to any individual, agency, or organization upon request.
- (2) All reports or returns filed with the Department of Revenue, abstract or portion of any report or return, information obtained by an investigation conducted by the Department of Revenue in the discharge of its official duty, information received by the director of revenue in cooperation with the United States or other states in connection with the administration of the tax laws of the state of Missouri is a closed record subject to disclosure as provided in section 32.057.2., RSMo.
- (3) All sales tax information which is a closed record pursuant to section 32.057, RSMo, will be disclosed to counties and political subdivisions imposing a sales tax upon request as provided in sections 144.121 and 144.122, RSMo.
- (4) All records, files, memorandums, reports, or research conducted by or on behalf of the criminal investigation bureau or the general counsel's office pertaining to legal actions, causes of action, and litigation involving the Missouri Department of Revenue are closed records, as public knowledge will adversely affect the legal action, cause of action, or litigation and are not subject to disclosure unless otherwise required to be disclosed by statute or regulation.
- (5) All records, files, memorandums, reports, or research related to any matter conducted by the attorney general's office or any prosecuting attorney pertaining to legal actions, causes of action, and litigation involving the Missouri Department of Revenue are closed records, as public knowledge will adversely affect the legal action, cause of action, or litigation and are not subject to disclosure unless otherwise required to be disclosed by statute or regulation.
- (6) All software, programs, and access codes for electronic data processing and documentation thereof are closed records pursuant to section 610.021, RSMo.
- (7) All license plates and drivers licenses issued pursuant to section 301.146, RSMo, are not subject to disclosure.
- (8) All requests for public records relating to motor vehicles and vehicle operator laws of the state of Missouri must be made to the Division of Motor Vehicle and Driver's Licensing by letter, email, or by telephone. All telephone requests must be subsequently reduced to writing by either

the party making the request or the department. All correspondence should be mailed or emailed to one (1) of the following addresses:

(A) Requests for Public Record(s) Relating to Motor Vehicles.
Division of Motor Vehicle and Driver's Licensing
PO Box 100,
Jefferson City, MO 65105
DLRecords@dor.mo.gov; and

(B) Requests for Public Record(s) Relating to Motor Vehicle Operator Laws.
Division of Motor Vehicle and Driver's Licensing
PO Box 200, Jefferson City, MO 65105
MVRecords@dor.mo.gov.

(9) All requests for public records and disclosure of closed records pursuant to section 32.057.2., RSMo, and regulations relating to the revenue laws of the state of Missouri may be made by letter, email, or by telephone to the division of taxation, unless otherwise required by regulation or law to be sent to another government agency. All requests for information relating to billings, assessments, notices, audit reports, or correspondence from the Department of Revenue may be made by telephone. All correspondence should be mailed or emailed to the appropriate address—

Tobacco Tax
PO Box 3320
Jefferson City, MO 65105
excise@dor.mo.gov

Financial Institution Tax
PO Box 898
Jefferson City, MO 65105
fit@dor.mo.gov

Cigarette Tax
PO Box 811
Jefferson City, MO 65105
excise@dor.mo.gov

Motor Fuel Tax
PO Box 300
Jefferson City, MO 65105
Motor Fuel Refunds: motorfuelrefunds@dor.mo.gov
All other questions: excise@dor.mo.gov

County Tax
PO Box 475
Jefferson City, MO 65105
countyfees@dor.mo.gov

Sales/Use Tax
PO Box 840
Jefferson City, MO 65105
salesuse@dor.mo.gov

Withholding Tax
PO Box 999
Jefferson City, MO 65105
withholding@dor.mo.gov

Corporation Income Tax
PO Box 3365
Jefferson City, MO 65105
corporate@dor.mo.gov

Weekly Withholding Tax
PO Box 3333
Jefferson City, MO 65105
withholding@dor.mo.gov

Individual Income Tax
PO Box 2200
Jefferson City, MO 65105
income@dor.mo.gov

Property Tax Credit Refund Claims
PO Box 2800
Jefferson City, MO 65105
PropertyTaxCredit@dor.mo.gov

Pass-through Entity Tax
PO Box 3080
Jefferson City, MO 65105
corporate@dor.mo.gov

Fiduciary Income Tax
PO Box 3815
Jefferson City, MO 65105-3815
dor.fiduciary@dor.mo.gov

(10) Personnel records relating to specific employees are maintained for the purpose of hiring, firing, disciplining, or promoting. The files are closed records not subject to disclosure. Personnel records not relating to specific employees, such as job descriptions, statistical studies, and salary schedules, are public records. All requests for personnel records which are public records must be made to the division of administration by letter, email, or by telephone. Telephone requests must be subsequently reduced to writing by the party making the request or by the department. Correspondence should be mailed or emailed to the following address: Division of Administration PO Box 475, Jefferson City, MO 65105 HRO@dor.mo.gov

(11) All discussions between the Missouri Department of Revenue and its representatives in preparation for negotiations with employee groups are closed meetings. All work product developed by the department and its representatives in preparation for negotiations with employee groups are closed records.

(12) Each request must contain the following:

- (A) Name and title (if any) of the person making the request; and
- (B) Description of the information being requested.

(13) The party requesting information from the Department of Revenue is required to pay a fee for each request at the time of making, according to the fee schedule in effect at the time the information is requested of the Department of Revenue. Depending on the type of request, the requesting party may be required to pay sales tax.

(14) See 12 CSR 10-41.020 for disclosure of information, returns, reports, or facts shown to state and federal prosecuting attorneys.

(15) All Social Security numbers disclosed to the Department of Revenue are closed records and are not available to the public.

(16) The Department of Revenue is permitted to publish—

- (A) Statistics, statements, or explanations so classified as to prevent the identification of any taxpayer or of any particular reports or returns and the item thereof; and
- (B) The names and addresses without any additional information of persons whose tax refund checks have been returned undelivered by the United States Post Office.

(17) The following examples of common information requests and whether such information can be disclosed are provided as a convenience and are not exhaustive. Each request will be reviewed on an individual basis—

(A) Motor Vehicle Information—title histories, dealer sales reports, license registration information, and driving records are not confidential:

(B) Tax return information is confidential subject to disclosure pursuant to section 32.057, RSMo;

(C) Criminal investigation files are confidential;

(D) The amount of a particular taxpayer's delinquency is confidential subject to disclosure pursuant to section 32.057, RSMo;

(E) The total dollar amount of delinquent taxes owed to the state of Missouri and the area of the state of Missouri with the highest rate of delinquent taxpayers is not confidential;

(F) Final decisions issued by hearing officers in regard to motor vehicle dealer license and salvage business licensee revocations, driver's license suspensions, and driving while intoxicated (DWI) hearings are not confidential; and

(G) Information regarding the total payments made to the crime victims' fund by all courts in the state of Missouri is not confidential.

(18) All written requests for public records from the Department of Revenue under the Missouri Sunshine Law, section 610.010, et seq., should be mailed or emailed to the custodian of records at the following address: Department of Revenue General Counsel's Office PO Box 475 Jefferson City, MO 65105 OpenRecords@dor.mo.gov

AUTHORITY: sections 32.057, 610.010, and 610.025, RSMo 2016. Original rule filed June 17, 1986, effective Sept. 26, 1986. Amended: Filed April 1, 1987, effective July 11, 1987. Amended: Filed March 31, 1988, effective Sept. 29, 1988. Amended: Filed Dec. 20, 1989, effective May 11, 1990. Amended: Filed March 28, 2023, effective Oct. 30, 2023.*

**Original authority: 32.057, RSMo 1979, amended 1980, 1983, 1993, 1994, 1996, 2003, 2004, 2008, 2014; 610.010, RSMo 1973, amended 1977, 1978, 1982, 1987, 1993, 1998, 2004; and 610.025, RSMo 2004.*